

governmental unit or, if there are no such boundaries, the area in which a unit may exercise such sovereign powers that make that unit a governmental unit for purposes of § 1.103–1 and this section.

(2) *Governmental unit* has the meaning of “State or local governmental unit” as defined in § 1.103–1. Thus, a governmental unit is a State, territory, a possession of the United States, the District of Columbia, or any political subdivision thereof.

(3) *Host approval* is defined in paragraph (b)(3) of this section.

(4) *Issuer approval* is defined in paragraph (b)(2) of this section.

(5) *Mortgage revenue bonds* mean qualified mortgage bonds as defined in section 143(a), qualified veterans’ mortgage bonds as defined in section 143(b), or refunding bonds issued to finance mortgages of owner-occupied residences pursuant to applicable law in effect prior to enactment of section 143(a) or section 143(b).

(6) *Proceeds* means “proceeds” as defined in § 1.141–1(b), except that it does not include disposition proceeds.

(7) *Project* generally means one or more capital projects or facilities, including land, buildings, equipment, and other property, to be financed with an issue, that are located on the same site, or adjacent or proximate sites used for similar purposes, and that are subject to the public approval requirement of section 147(f). For an issue of mortgage revenue bonds or an issue of qualified student loan bonds as defined in section 144(b), the term project means the mortgage loans or qualified student loans to be financed with the proceeds of the issue. For an issue of qualified 501(c)(3) bonds as defined in section 145, the term project means a project as defined in the first sentence of this definition, and also is deemed to include working capital expenditures to be financed with proceeds of the issue.

(8) *Public approval information* is defined in paragraph (f)(6)(i) of this section.

(9) *Public hearing* is defined in paragraph (d)(1) of this section.

(10) *Reasonable public notice* is defined in paragraph (d)(4) of this section.

(11) *Voter referendum* means a vote by the voters of the affected governmental unit conducted in the same manner and time as voter referenda on matters relating to governmental spending or bond issuances by the governmental unit under applicable State and local law.

(h) *Applicability date*. This section applies to bonds issued pursuant to a

public approval occurring on or after the date that is 90 days after publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**. For bonds issued pursuant to a public approval occurring before that date, see § 5f.103–2 as contained in 26 CFR part 5f, revised as of the date of the most recent annual revision.

#### **PART 5f—TEMPORARY INCOME TAX REGULATIONS UNDER THE TAX EQUITY AND FISCAL RESPONSIBILITY ACT OF 1982**

■ **Par. 3.** The authority citation for part 5f continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

#### **§ 5f.103–2 [Removed]**

■ **Par. 4.** Section 5f.103–2 is removed.

**Kirsten Wielobob,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2017–20661 Filed 9–27–17; 8:45 am]

**BILLING CODE 4830–01–P**

#### **ENVIRONMENTAL PROTECTION AGENCY**

#### **40 CFR Part 52**

**[EPA–R03–OAR–2017–0215; FRL–9968–32–Region 3]**

#### **Approval and Promulgation of Air Quality Implementation Plans; Virginia; Removal of Clean Air Interstate Rule (CAIR) Trading Programs**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) proposes to approve the state implementation plan (SIP) revision submitted by the Commonwealth of Virginia for the purpose of removing regulations from the Virginia SIP that established EPA-administered annual NO<sub>x</sub>, ozone season NO<sub>x</sub>, and sulfur dioxide (SO<sub>2</sub>) trading programs under the Clean Air Interstate Rule (CAIR). These EPA-administered trading programs under CAIR were discontinued on December 31, 2014 upon the implementation of the Cross-State Air Pollution Rule (CASPR), which was promulgated by EPA to replace CAIR. In the Final Rules section of this **Federal Register**, EPA is approving the State’s SIP submittal as a direct final rule without prior proposal because the Agency views this as a noncontroversial submittal and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no

adverse comments are received in response to this action, no further activity is contemplated. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period. Any parties interested in commenting on this action should do so at this time.

**DATES:** Comments must be received in writing by October 30, 2017.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–R03–OAR–2017–0215 at <https://www.regulations.gov>, or via email to [stahl.cynthia@epa.gov](mailto:stahl.cynthia@epa.gov). For comments submitted at *Regulations.gov*, follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from *Regulations.gov*. For either manner of submission, the EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be confidential business information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.* on the web, cloud, or other file sharing system). For additional submission methods, please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section. For the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <https://www2.epa.gov/dockets/commenting-epa-dockets>.

**FOR FURTHER INFORMATION CONTACT:** Sara Calcinore, (215) 814 2043, or by email at [calcinore.sara@epa.gov](mailto:calcinore.sara@epa.gov).

**SUPPLEMENTARY INFORMATION:** For further information, please see the information provided in the direct final action, with the same title, that is located in the “Rules and Regulations” section of this **Federal Register** publication. Please note that if EPA receives adverse comment on an amendment, paragraph, or section of this rule and if that provision may be severed from the remainder of the rule, EPA may adopt as final those provisions of the rule that are not the subject of an adverse comment.

Dated: September 8, 2017.

**Cecil Rodrigues,**

*Acting Regional Administrator, Region III.*

[FR Doc. 2017-20723 Filed 9-27-17; 8:45 am]

BILLING CODE 6560-50-P

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA-R01-OAR-2017-0083; FRL-9968-43-Region 1]

### Air Plan Approval; New Hampshire; Nonattainment Plan for the Central New Hampshire SO<sub>2</sub> Nonattainment Area

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is proposing to approve the State Implementation Plan (SIP) revision that the State of New Hampshire submitted to EPA on January 31, 2017 for attaining the 1-hour sulfur dioxide (SO<sub>2</sub>) primary national ambient air quality standard (NAAQS) for the Central New Hampshire Nonattainment Area. This plan (herein called a “nonattainment plan”) includes New Hampshire’s attainment demonstration and other elements required under the Clean Air Act (CAA). In addition to an attainment demonstration, the nonattainment plan addresses the requirement for meeting reasonable further progress (RFP) toward attainment of the NAAQS, reasonably available control measures and reasonably available control technology (RACM/RACT), base-year and projection-year emission inventories, and contingency measures. As a part of approving the attainment demonstration, EPA is also proposing to approve SO<sub>2</sub> emission limits and associated compliance parameters for Merrimack Station into the New Hampshire SIP. EPA proposes to conclude that New Hampshire has appropriately demonstrated that the nonattainment plan provisions provide for attainment of the 2010 1-hour primary SO<sub>2</sub> NAAQS in the Central New Hampshire Nonattainment Area by the applicable attainment date and that the nonattainment plan meets the other applicable requirements under the CAA.

**DATES:** Comments must be received on or before October 30, 2017.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA-R01-OAR-2017-0083 at <http://www.regulations.gov>, or via email to [biton.leiran@epa.gov](mailto:biton.leiran@epa.gov). For comments

submitted at [Regulations.gov](http://www.regulations.gov), follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from [Regulations.gov](http://www.regulations.gov). For either manner of submission, EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.*, on the web, cloud, or other file sharing system). For additional submission methods, please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section. For the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <http://www.epa.gov/dockets/commenting-epa-dockets>.

**FOR FURTHER INFORMATION CONTACT:** Leiran Biton, EPA New England, 5 Post Office Square Suite 100, Mail Code OEP05-2, Boston, MA 02109-3912; phone: 617-918-1267; fax: 617-918-0267; email: [biton.leiran@epa.gov](mailto:biton.leiran@epa.gov).

#### SUPPLEMENTARY INFORMATION:

Throughout this document whenever “we,” “us,” or “our” is used, we mean EPA.

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### I. Why was New Hampshire required to submit an SO<sub>2</sub> plan for the Central New Hampshire Nonattainment area?

On June 22, 2010, EPA promulgated a new 1-hour primary SO<sub>2</sub> NAAQS of 75 parts per billion (ppb), which is met at an ambient air quality monitoring site when the 3-year average of the annual 99th percentile of 1-hour daily maximum concentrations does not exceed 75 ppb, as determined in accordance with appendix T of 40 CFR part 50. *See* 75 FR 35520, codified at 40 CFR 50.17(a)–(b). On August 5, 2013, EPA designated a first set of 29 areas of the country as nonattainment for the 2010 SO<sub>2</sub> NAAQS, including the Central New Hampshire Nonattainment Area within the State of New Hampshire. *See* 78 FR 47191, codified at 40 CFR part 81, subpart C. These area designations were effective October 4, 2013. Section 191 of the CAA directs states to submit SIPs for areas designated as nonattainment for the SO<sub>2</sub> NAAQS to EPA within 18 months of the effective date of the designation, *i.e.*, by no later than April 4, 2015 in this case. These SIPs are required to demonstrate that their respective areas will attain the NAAQS as expeditiously as practicable, but no later than 5 years from the effective date of designation, which is October 4, 2018.

For a number of areas, including the Central New Hampshire Nonattainment Area, EPA published a notice on March 18, 2016 that New Hampshire and other pertinent states had failed to submit the required SO<sub>2</sub> nonattainment plan by the submittal deadline. *See* 81 FR 14736. This finding initiated a deadline under CAA section 179(a) for the potential imposition of new source and highway funding sanctions, and for EPA to promulgate a federal implementation plan (FIP) under section 110(c) of the CAA. In response to the requirement for SO<sub>2</sub> nonattainment plan submittals, New Hampshire submitted a nonattainment plan for the Central New Hampshire Nonattainment Area on January 31, 2017. Pursuant to New Hampshire’s January 31, 2017 submittal and EPA’s subsequent letter dated March 20, 2017 to New Hampshire finding the submittal complete and noting the stopping of the sanctions deadline, these sanctions under section 179(a) will not be imposed. However, to