

a.m. The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by Thursday, August 8, 2019.

ADDRESSES: The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC 20224. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building.

Send Submissions to CC:PA:LPD:PR (REG-105476-18), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday to CC:PA:LPD:PR (REG-105476-18), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS REG-105476-18).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Chadwick Rowland, 202-317-6937; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing, Regina Johnson at (202) 317-6901 (not toll-free numbers), fdms.database@irscounsel.treas.gov.

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG-105476-18) that was published in the **Federal Register** on Monday, May 13, 2019 (84 FR 21198).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing that submitted written comments by July 12, 2019, must submit an outline of the topics to be addressed and the amount of time to be devoted to each topic by Thursday, August 8, 2019.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or by contacting the Publications and Regulations Branch at (202) 317-6901 (not a toll-free number).

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to

attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.

Martin V. Franks,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).

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BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R01-OAR-2019-0382; FRL-9996-83-Region 1]

Air Plan Approval; Rhode Island; Prevention of Significant Deterioration; PM₁₀, PM_{2.5} and NO_x

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to approve revisions to the State of Rhode Island's State Implementation Plan (SIP) relating to the regulation of fine particulate matter (that is, particles with an aerodynamic diameter less than or equal to a nominal 2.5 micrometers, generally referred to as "PM_{2.5}"), PM₁₀ (particles with an aerodynamic diameter less than or equal to a nominal 10 micrometers), and nitrogen oxides (NO_x) within the context of Rhode Island's Prevention of Significant Deterioration (PSD) permitting program. The EPA is also proposing to take action on other minor changes to Rhode Island's PSD permitting program. In addition, EPA is proposing to convert several conditionally approved infrastructure SIP elements to fully approved elements in relation to the 2008 ozone, 2008 lead, 2010 nitrogen dioxide and the 1997 and 2006 PM_{2.5} National Ambient Air Quality Standards (NAAQS). These actions are being taken in accordance with the Clean Air Act (CAA).

DATES: Written comments must be received on or before August 23, 2019.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA-R01-OAR-2019-0382 at <https://www.regulations.gov>, or via email to dahl.donald@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. The 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>. Publicly available docket materials are available at <https://www.regulations.gov> or at the U.S. Environmental Protection Agency, EPA Region 1 Regional Office, Air and Radiation Division, 5 Post Office Square—Suite 100, Boston, MA. The EPA requests that if at all possible, you contact the contact listed in the **FOR FURTHER INFORMATION CONTACT** section to schedule your inspection. The Regional Office's official hours of business are Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding legal holidays.

FOR FURTHER INFORMATION CONTACT: Donald Dahl, Air Permits, Toxics, and Indoor Programs Branch, EPA Region 1 Regional Office, 5 Post Office Square—Suite 100, Mail Code 5-02, Boston, MA 02109-3912, tel. (617) 918-1657, email: dahl.donald@epa.gov.

SUPPLEMENTARY INFORMATION: Throughout this document whenever "we," "us," or "our" is used, we mean the EPA.

Table of Contents

- I. Background and Purpose
- II. Analysis of Rhode Island's SIP Revision
- III. Proposed Action
- IV. Incorporation by Reference
- V. Statutory and Executive Order Reviews

I. Background and Purpose

The State of Rhode Island's PSD permitting program is established in Title 250—Rhode Island Department of Environmental Management, Chapter 120—Air Resources, Subchapter 05—Air Pollution Control, Part 9—Air Pollution Control Permits (Part 9). Revisions to the PSD program were last approved into the Rhode Island SIP on October 24, 2013 (78 FR 63383). Rhode Island has authority to issue and enforce PSD permits under its SIP-approved PSD program.

On March 26, 2018, the Rhode Island Department of Environmental Management (RI DEM) submitted to the EPA a formal revision to its SIP. On February 6, 2019, RI DEM submitted to the EPA a letter clarifying its intent to only incorporate certain elements of its March 2018 submittal for inclusion into the Rhode Island SIP. The RI DEM SIP submittal, and subsequent clarification letter, were submitted to address PM_{2.5} and PM₁₀ in PSD permitting regulations, to specifically address NO_x as a precursor for ozone, and to revise other minor changes to Rhode Island's PSD permitting program. This submittal also sought to satisfy an April 20, 2016 conditional approval (81 FR 23175) for the 2008 ozone, 2008 lead, 2010 nitrogen dioxide and the 1997 and 2006 PM_{2.5} NAAQS infrastructure SIPs (I-SIPs) only as it relates to the aspects of the PSD program pertaining to NO_x as a precursor for ozone and changes made to 40 CFR part 51.166 in the EPA's October 20, 2010 rulemaking (75 FR 64864) concerning emissions of PM_{2.5}.

In the EPA's April 20, 2016 conditional approval, we cite a February 18, 2016 letter from RI DEM which commits to making the necessary changes to address the deficiencies in the Rhode Island SIP. RI DEM's March 2018 SIP submittal and February 2019 clarification letter satisfy the State's earlier commitment.

II. Analysis of Rhode Island's SIP Revision

The EPA performed a review of Rhode Island's proposed revisions and has determined that they are consistent with EPA's PSD program regulations and also rectify the deficiencies indicated in our April 20, 2016 conditional approvals.

Since the EPA's last approval of amendments to RI DEM's Part 9, the State has undertaken a new codification system that results in different citations between the current state regulations and the Rhode Island SIP. Due to the State's new codification system, there are instances where the state regulation being submitted for approval into the SIP at this time does not mesh precisely within the existing codification structure of the Rhode Island SIP. As a matter of substantive legal requirements, however, the regulations approved into the Rhode Island SIP, including those we are approving today, are harmonious and clear.

Below, we describe exactly how each definition and provision within Part 9, as adopted by Rhode Island and in effect on April 5, 2018, and that we are approving into Rhode Island's SIP through this notice, is consistent with the EPA's regulations and how it will be

incorporated into the SIP. In most instances, the proposed amendments to the SIP are straightforward, aligning with existing provisions in EPA's PSD regulations at 40 CFR part 51.166 and thus need no detailed explanation other than clarification as to how the proposed amendments will mesh with the existing SIP's structure and codification. Our analysis of each proposed amendment is provided below:

1. Amendment to the definition of "Baseline concentration" in Section 9.5.C.2., which corresponds to Section 9.5.l(b) in the currently approved Rhode Island SIP. This amendment restructures the definition and is consistent with the definition of "Baseline concentration" in 40 CFR 51.166(b)(13).

2. Amendment to the definition of "Increment" in Section 9.5.C.3., which corresponds to Section 9.5.1(d) in the currently approved Rhode Island SIP. This amendment adds Class II increment values for both annual and 24-hr maximum PM₁₀ and PM_{2.5}. The State's new Class II increments are consistent with the increment values for these pollutants in 40 CFR 51.166(c).

3. Amendment to the definition of "Major Source Baseline Date" in Section 9.5.C.4., which corresponds to Section 9.5.l(e) in the currently approved Rhode Island SIP. This amendment adds a major source baseline date for PM₁₀ and PM_{2.5} consistent with 40 CFR 51.166(b)(14)(i) and adds language for establishing the baseline date consistent with 40 CFR 51.166(b)(14)(iii).

4. Amendment to the definition of "Major Stationary Source" in Section 9.5.C.6., which corresponds to Section 9.5.l(g) in the currently approved Rhode Island SIP. This amendment adds language stating that a source that is major for NO_x is also major for ozone, which is consistent with 40 CFR 51.166(b)(1)(ii).

5. Amendment to the definition of "Minor Source Baseline Date" in Section 9.5.C.5., which corresponds to Section 9.5.l(f) in the currently approved Rhode Island SIP. This amendment adds a specific minor source baseline date for PM_{2.5} and is consistent with 40 CFR 51.166(b)(14)(ii)(c).

RI DEM's PSD regulations are structured in a way that uses actual specific dates based on submission of a first complete PSD application to set the minor source baseline date for a particular pollutant. The approach contained in EPA's regulations is somewhat different in the sense that instead of using actual specific dates, EPA articulates the concept of a first

complete PSD application as the minor source baseline date after a specified trigger date and does not reference any one specific date. The minor source baseline date for PM_{2.5} in RI DEM's regulations is explicitly stated as March 29, 2016, which corresponds to the date when the RI DEM received the first complete PSD permit application that was significant for PM_{2.5}. Additionally, there can only be one minor source baseline date statewide since Rhode Island's SIP defines the baseline area as the entire State.

6. Amendment to the definition of "Regulated NSR Pollutant" in Section 9.5.A.36., which corresponds to Section 9.1.36 in the currently approved Rhode Island SIP. This amendment adds the gaseous form of PM₁₀ and PM_{2.5} emissions, that condense into particulates at ambient temperatures, as direct emissions of PM₁₀ and PM_{2.5}. This amendment is consistent with 40 CFR 51.166(b)(49)(i)(a).

7. Amendment to the definition of "Subject to Regulation" in Section 9.5.A.41., which corresponds to Section 9.1.41 in the currently approved Rhode Island SIP. This amendment removes sources, referred to as "step 2" sources of greenhouse gases (GHG), from having to obtain a PSD permit solely due to its GHG emissions and is consistent with 40 CFR 51.166(b)(48)(iv).

In Step 2 of the GHG Tailoring Rule, which applied as of July 1, 2011, the PSD and title V permitting program requirements applied to some sources that were classified as major sources based solely on their GHG emissions or potential to emit GHGs. Step 2 also applied PSD permitting requirements to modifications of otherwise major sources that would increase only GHG emissions above the level in the EPA regulations. The EPA generally described the sources covered by PSD during Step 2 of the GHG Tailoring Rule as "Step 2 sources" or "GHG-only sources." The United States Supreme Court invalidated the EPA's regulation of Step 2 sources in *Utility Air Regulatory Group (UARG) v. EPA*, 134 S. Ct. 2427 (2014). In accordance with that decision, the United States Court of Appeals for the District of Columbia Circuit vacated the federal regulations that implemented Step 2 of the GHG Tailoring Rule. See *Coalition for Responsible Regulation, Inc. v. EPA*, 606 Fed. Appx. 6, 7 (D.C. Cir. 2015). Subsequently, the EPA removed the vacated elements from its rules. See 80 FR 50199 (August 19, 2015). The EPA therefore has the authority to approve a state's request to remove Step 2 sources from the SIP. EPA finds that removing Step 2 sources from the SIP is also

consistent with Section 110(l) of the CAA, which states that the EPA shall not approve a revision to the SIP if the revision would interfere with any applicable requirement concerning attainment (of the NAAQS) and reasonable further progress (as defined in CAA section 7501) or any other requirement of the CAA.

8. Elimination of the restriction on increment consumption in Section 9.9.2 which corresponds to Section 9.5.3(a) in the currently approved Rhode Island SIP. This amendment allows a new major stationary source or a major modification to a stationary source to consume all available increment. This amendment is consistent with 40 CFR 51.166(k)(1)(ii).

The removal of the restriction on increment consumption is also consistent with Section 110(l) of the CAA, which states that the EPA shall not approve a revision to the SIP if the revision would interfere with any applicable requirement concerning attainment (of the NAAQS) and reasonable further progress (as defined in CAA section 7501) or any other requirement of the CAA. Prior to this amendment, the Rhode Island SIP limited the amount of increment that a new major stationary source or major modification could consume to 75% of the remaining 24-hr increment and 25% of the remaining annual increment. Although the State's amendment removes these limits on the amount of available increment that can be consumed, the amendment does not allow a source to consume more increment than is available. See Subchapter 05, Part 9, Section 9.9.1.A.2.a(2) of Rhode Island's Air Resources Regulations.

9. Amendment to the provisions in Section 9.9.2.A.5.e(3), which corresponds to Section 9.5.3(c)(5)c in the currently approved Rhode Island SIP. This amendment prohibits emissions from temporary sources of sulfur dioxide, nitrogen oxides, and particulate matter to be excluded from increment consumption if the temporary emissions would impact a Class I area. The State's amended regulation is consistent with 40 CFR 51.166(f)(4)(iii)(a).

10. Amendment to the table in Section 9.9.4.A., which corresponds to the table at Section 5.5 in the currently approved Rhode Island SIP. This amendment adds thresholds for annual and 24-hr PM_{2.5} emissions that, if exceeded, requires a new major stationary source or a source making a major modification to comply with nonattainment new source review requirements. This amendment is

consistent with and, in certain respects, more stringent than 40 CFR 51.165(b)(2).

III. Proposed Action

Based on our analysis, the EPA is proposing to approve the Rhode Island SIP revision, submitted by RI DEM to EPA on March 26, 2018 and clarified by a letter dated February 6, 2019. The EPA is also proposing to convert its April 20, 2016 conditional approval to a full approval for the 2008 ozone, 2008 lead, 2010 nitrogen dioxide and the 1997 and 2006 PM_{2.5} NAAQS I-SIPs as it relates to the aspects of the PSD program pertaining to NO_x as a precursor for ozone and changes made to 40 CFR part 51.166 in the EPA's October 20, 2010 rulemaking concerning emissions of PM_{2.5}.

The EPA is soliciting public comments on the issues discussed in this notice or on other relevant matters. These comments will be considered before taking final action. Interested parties may participate in the Federal rulemaking procedure by submitting written comments to this proposed rule by following the instructions listed in the **ADDRESSES** section of this **Federal Register**.

IV. Incorporation by Reference

In this rule, the EPA is proposing to include in a final EPA rule regulatory text that includes incorporation by reference. In accordance with requirements of 1 CFR 51.5, the EPA is proposing to incorporate by reference the Rhode Island rules regarding definitions and permitting requirements discussed in section II of this preamble. The EPA has made, and will continue to make, these documents generally available through <https://www.regulations.gov> and at the EPA Region 1 Office (please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section of this preamble for more information).

V. Statutory and Executive Order Reviews

Under the Clean Air Act, the Administrator is required to approve a SIP submission that complies with the provisions of the Act and applicable Federal regulations. 42 U.S.C. 7410(k); 40 CFR 52.02(a). Thus, in reviewing SIP submissions, the EPA's role is to approve state choices, provided that they meet the criteria of the Clean Air Act. Accordingly, this proposed action merely approves state law as meeting Federal requirements and does not impose additional requirements beyond those imposed by state law. For that reason, this proposed action:

- Is not a significant regulatory action subject to review by the Office of Management and Budget under Executive Order 12866 (58 FR 51735, October 4, 1993) and 13563 (76 FR 3821, January 21, 2011);

- Is not expected to be an Executive Order 13771 regulatory action because this action is not significant under Executive Order 12866;

- Does not impose an information collection burden under the provisions of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*);

- Is certified as not having a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*);

- Does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Pub. L. 104-4);

- Does not have Federalism implications as specified in Executive Order 13132 (64 FR 43255, August 10, 1999);

- Is not an economically significant regulatory action based on health or safety risks subject to Executive Order 13045 (62 FR 19885, April 23, 1997);

- Is not a significant regulatory action subject to Executive Order 13211 (66 FR 28355, May 22, 2001);

- Is not subject to requirements of Section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) because application of those requirements would be inconsistent with the Clean Air Act; and

- Does not provide the EPA with the discretionary authority to address, as appropriate, disproportionate human health or environmental effects, using practicable and legally permissible methods, under Executive Order 12898 (59 FR 7629, February 16, 1994).

In addition, the SIP is not approved to apply on any Indian reservation land or in any other area where EPA or an Indian tribe has demonstrated that a tribe has jurisdiction. In those areas of Indian country, the rule does not have tribal implications and will not impose substantial direct costs on tribal governments or preempt tribal law as specified by Executive Order 13175 (65 FR 67249, November 9, 2000).

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Incorporation by reference, Intergovernmental relations, Nitrogen dioxide, Ozone, Particulate matter, Sulfur oxides, Volatile organic compounds.

Dated: July 16, 2019.

Deborah Szaro,

Acting Regional Administrator, EPA Region 1.

[FR Doc. 2019-15604 Filed 7-23-19; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 721

[EPA-HQ-OPPT-2013-0399; FRL-9991-17]

RIN 2070-AB27

Proposed Revocation of Significant New Use Rule for Fatty Acid Amide

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to revoke the significant new use rule (SNUR) promulgated under the Toxic Substances Control Act (TSCA) for a chemical substance which was identified generically as fatty acid amide which was the subject of premanufacture notice (PMN) P-13-267. EPA issued a SNUR based on the PMN designating certain activities as significant new uses. EPA has received a significant new use notice (SNUN) and test data for the chemical substance and is proposing to revoke the SNUR based on the information in the submission.

DATES: Comments must be received on or before August 23, 2019.

ADDRESSES: Submit your comments, identified by docket identification (ID) number EPA-HQ-OPPT-2013-0399, by one of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the online instructions for submitting comments. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute.

- *Mail:* Document Control Office (7407M), Office of Pollution Prevention and Toxics (OPPT), Environmental Protection Agency, 1200 Pennsylvania Ave. NW, Washington, DC 20460-0001.

- *Hand Delivery:* To make special arrangements for hand delivery or delivery of boxed information, please follow the instructions at <http://www.epa.gov/dockets/contacts.html>. Additional instructions on commenting or visiting the docket, along with more information about dockets generally, is available at <http://www.epa.gov/dockets>.

FOR FURTHER INFORMATION CONTACT:

For technical information contact: Jim Alwood, Chemical Control Division, Office of Pollution Prevention and Toxics, Environmental Protection Agency, 1200 Pennsylvania Ave. NW, Washington, DC 20460-0001; telephone number: 202-564-8974; email address: alwood.jim@epa.gov.

For general information contact: The TSCA-Hotline, ABVI-Goodwill, 422 South Clinton Ave., Rochester, NY 14620; telephone number: (202) 554-1404; email address: TSCA-Hotline@epa.gov.

SUPPLEMENTARY INFORMATION:

I. General Information

A. Does this action apply to me?

You may be potentially affected by this action if you manufacture (including import), process, or use the chemical substance contained in this rule. Potentially affected entities may include, but are not limited to:

- Manufacturers or processors of the chemical substances (NAICS codes 325 and 324110), e.g., chemical manufacturing and petroleum refineries.

This listing is not intended to be exhaustive, but rather provides a guide for readers regarding entities likely to be affected by this action. Other types of entities not listed in this unit could also be affected. The North American Industrial Classification System (NAICS) codes have been provided to assist you and others in determining whether this action might apply to certain entities. To determine whether you or your business may be affected by this action, you should carefully examine the applicability provisions in § 721.5. If you have any questions regarding the applicability of this action to a particular entity, consult the technical person listed under **FOR FURTHER INFORMATION CONTACT**.

This action may also affect certain entities through pre-existing import certification and export notification rules under TSCA. Chemical importers are subject to the TSCA section 13 (15 U.S.C. 2612) import certification requirements promulgated at 19 CFR 12.118 through 12.127 and 19 CFR 127.28. Chemical importers must certify that the shipment of the chemical substance complies with all applicable rules and orders under TSCA. Importers of chemicals subject to a SNUR must certify their compliance with the SNUR requirements. The EPA policy in support of import certification appears at 40 CFR part 707, subpart B. Importers of the chemical, the subject of this action, would no longer be required to certify compliance with the SNUR requirements if the revocation becomes

effective. In addition, if this proposed SNUR revocation becomes effective, persons who export or intend to export the chemical that is the subject of this action would no longer be subject to the TSCA section 12(b) (15 U.S.C. 2611(b)) export notification requirements at 40 CFR part 707, that are currently triggered by the SNUR.

B. What should I consider as I prepare my comments for EPA?

1. *Submitting CBI.* Do not submit this information to EPA through [regulations.gov](http://www.regulations.gov) or email. Clearly mark the part or all of the information that you claim to be CBI. For CBI information in a disk or CD-ROM that you mail to EPA, mark the outside of the disk or CD-ROM as CBI and then identify electronically within the disk or CD-ROM the specific information that is claimed as CBI. In addition to one complete version of the comment that includes information claimed as CBI, a copy of the comment that does not contain the information claimed as CBI must be submitted for inclusion in the public docket. Information so marked will not be disclosed except in accordance with procedures set forth in 40 CFR part 2.

2. *Tips for preparing your comments.* When preparing and submitting your comments, see the commenting tips at <http://www.epa.gov/dockets/comments.html>.

II. Background

A. What action is the agency taking?

In the **Federal Register** of August 7, 2013 (78 FR 48051) (FRL-9393-4), EPA promulgated a SNUR at § 721.10691 for the chemical substance identified generically as fatty acid amide (PMN P-13-267). The SNUR designated release to water resulting in concentrations greater than 1 part per billion as a significant new use. EPA has received a SNUN that included human health and environmental toxicity testing for the chemical substance and, based on its review of these data, EPA now proposes to revoke the SNUR pursuant to § 721.185. In this unit, EPA provides a brief description of the chemical substance, including the PMN and SNUN numbers, generic chemical name, the **Federal Register** publication date and reference, the docket number, the basis for revoking the SNUR under § 721.185, and the CFR citation of the SNUR.

PMN Number P-13-267 and SNUN S-15-9

Chemical name: Fatty acid amide (generic).