

**§ 1.6417–2 [Corrected]**

■ **Par. 3.** Section 1.6417–2 is amended by removing the language “book and records” in the second sentence of paragraph (b)(3)(i) and adding the language “books and records” in its place.

**§ 1.6417–4 [Corrected]**

■ **Par. 4.** Section 1.6417–4 is amended by removing the language “corporation (such as, for investment)” in paragraph (c)(1)(vi) and adding the language “corporation (such as, for investment)” in its place.

**Oluwafunmilayo A. Taylor,**

*Section Chief, Publications & Regulations Section, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. 2024–17945 Filed 8–15–24; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 1, 31, and 301**

[TD 10000]

RIN 1545–BP71

**Gross Proceeds and Basis Reporting by Brokers and Determination of Amount Realized and Basis for Digital Asset Transactions; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final rule; correction.

**SUMMARY:** This document includes corrections to the final regulations (Treasury Decision 10000) published in the **Federal Register** on Tuesday, July 9, 2024, regarding information reporting and the determination of amount realized and basis for certain digital asset sales and exchanges.

**DATES:** These corrections are effective on September 9, 2024.

**FOR FURTHER INFORMATION CONTACT:**

Concerning the final regulations under sections 1001 and 1012, Alexa Dubert or Kyle Walker of the Office of the Associate Chief Counsel (Income Tax and Accounting) at (202) 317–4718; concerning the international sections of the final regulations under sections 3406 and 6045, John Sweeney or Alan Williams of the Office of the Associate Chief Counsel (International) at (202) 317–6933; and concerning the remainder of the final regulations under sections 3406, 6045, 6045A, 6045B, 6050W, 6721, and 6722, Roseann Cutrone of the Office of the Associate Chief Counsel (Procedure and

Administration) at (202) 317–5436 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:****Background**

The final regulations (TD 10000) subject to these corrections are issued under sections 1001, 1012, 3406, 6045, 6045A, 6045B, 6050W, 6721, and 6722 of the Internal Revenue Code.

**Corrections of Publication**

Accordingly, FR Doc. 2024–14004 (TD 10000), appearing on page 56480 in the **Federal Register** of Tuesday, July 9, 2024, is corrected as follows:

1. On page 56488, in the second column, the eighth line from the bottom of the column, is corrected to read “B) and not as a digital asset sale described”;

2. On page 56489, in the first column, the eighth line from the bottom of the first full paragraph is corrected to read “(and not by any customers or investors)”;

3. On page 56490, in the third column, the fourteenth line from the top is corrected to read “these final regulations, provides that”;

4. On page 56499, in the first column, in the eleventh line from the bottom, the word “consequence” is corrected to read “consequences”;

5. On page 56502, in the third column, the nineteenth line from the bottom, is corrected to read “returns under section 6045 is March 31 of the”;

6. On page 56502, in the third column, the tenth line from the bottom, is corrected to read “before the statute of limitations”;

7. On page 56504, in the third column, in the twenty-fourth line of the first full paragraph, the word “stablecoins” is corrected to read, “stablecoin”;

8. On page 56508, in the first column, the fourth line of the continuing paragraph is corrected to read, “According to comments, the average”;

9. On page 56508, in the first column, in the tenth line of the continuing paragraph the word “comment” is corrected to read “comments”;

10. On page 56508, in the first column, the first line of footnote 3 is corrected to read “One comment cited an article that referenced a report from”;

11. On page 56508, in the first column, the fourth and fifth sentences of footnote 3 are corrected to read “Another said: “The data sets underlying these estimates consist of public blockchain data regarding NFT volume, centralized exchange volume, and decentralized exchange volume. See Dune Analytics, <https://dune.com/browse/dashboards> (last visited October

30, 2023); Dune Analytics, <https://github.com/duneanalytics/spellbook/tree/main> (last visited October 30, 2023); The Block, <https://www.theblock.co/data/cryptomarkets/spot/cryptocurrency-exchange-volume/monthly> (last visited Oct. 30, 2023).” “;

12. On page 56508, in the first column, the first line of footnote 4 is corrected to read “One comment referenced data”;

13. On page 56516, in the third column, the third line of the continuing paragraph, “non-U.S. digital asset broker, a”, is removed;

14. On page 56517, in the first column, the twelfth line from the bottom of the continuing paragraph is corrected to read “activities as an MSB was permitted”;

15. On page 56521, in the third column, in the fifth line of the first full paragraph the language “Am.” is corrected to read “Amend”;

16. On page 56536, in the third column, in the eighth line from the bottom of the first full paragraph, the word “stablecoins” is corrected to read “stablecoin”; and

17. On page 56542, in the first column, the sixth sentence of the second full paragraph is corrected to read, “Based on tax return data, only 200 of the 9,700 firms identified as impacted issuers in the upper bound estimate exceed the \$41.5 million threshold.”.

**Oluwafunmilayo A. Taylor,**

*Section Chief, Publications and Regulations Section, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. 2024–17946 Filed 8–15–24; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE INTERIOR****Office of Surface Mining Reclamation and Enforcement****30 CFR Part 938**

[SATS No. PA–165–FOR; Docket ID: OSM–2016–0013; S1D1S SS08011000 SX064A000 245S180110; S2D2S SS08011000 SX064A000 24XS501520]

**Pennsylvania Abandoned Mine Land Reclamation Program**

**AGENCY:** Office of Surface Mining Reclamation and Enforcement, Interior.

**ACTION:** Final rule.

**SUMMARY:** We, the Office of Surface Mining Reclamation and Enforcement (OSMRE), are approving an amendment to the Pennsylvania Abandoned Mine

Land Reclamation Plan (Pennsylvania Plan or Plan) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). Pennsylvania proposed to modify its Plan by adding Reclamation Plan Amendment No. 3 to allow the Pennsylvania Department of Environmental Protection (PADEP) to administer a State Emergency Abandoned Mine Land Reclamation Program (Program). The amendment to the Pennsylvania Plan covers coordination of emergency reclamation work between Pennsylvania and OSMRE as well as procedures for implementing the National Environmental Policy Act and other Pennsylvania procedures.

**DATES:** This rule is effective September 16, 2024.

**FOR FURTHER INFORMATION CONTACT:** Mr. Ben Owens, Acting, Chief, Pittsburgh Field Office, Office of Surface Mining Reclamation and Enforcement, 3 Parkway Center, Pittsburgh, PA 15220, Telephone: (412) 937-2827, Email: [bowens@OSMRE.gov](mailto:bowens@OSMRE.gov).

**SUPPLEMENTARY INFORMATION:**

- I. Background on the Pennsylvania Plan
- II. Submission of the Amendment
- III. OSMRE's Findings
- IV. Summary and Disposition of Comments
- V. OSMRE's Decision
- VI. Procedural Determinations

**I. Background on the Pennsylvania Plan**

The Abandoned Mine Land (AML) Reclamation Program was established by title IV of SMCRA (30 U.S.C. 1231–1245) in response to concerns over threats to the health and safety of the public and environmental damage caused by coal mining activities conducted before the enactment of the Act. The program is funded primarily by a reclamation fee collected on each ton of coal that is produced. The money collected is used to finance the reclamation of abandoned coal mines and other authorized activities. Section 405 of the Act allows States and Tribes to assume exclusive responsibility for reclamation activity within the State or on Indian lands if they develop and submit to the Secretary of the Interior (Secretary) for approval a program (often referred to as a plan) for the reclamation of abandoned coal mines within their jurisdiction.

On July 31, 1982, the Secretary approved the Pennsylvania Plan. You can find background information on the Plan, including the Secretary's findings, the disposition of comments, and the approval of the Plan in the July 30, 1982, **Federal Register** (47 FR 33081). You can find later actions concerning

the Pennsylvania Plan and amendments to the Plan at 30 CFR 938.25.

**II. Submission of the Amendment**

By letter dated November 22, 2016 (Administrative Record No. PA 898.00), Pennsylvania sent us an amendment to its Plan under SMCRA at its own initiative. Within the proposed amendment, Pennsylvania requested to modify its Plan to allow PADEP to administer an Emergency AML Reclamation Program under title IV of SMCRA (30 U.S.C. 1231–1245).

We announced receipt of the proposed amendment in the May 16, 2018, **Federal Register** (83 FR 22607). In the same document, we opened the public comment period and provided an opportunity for a public hearing or meeting on the adequacy of the amendment. We did not receive any public comments and did not hold a public hearing or meeting because none was requested. The public comment period ended on June 11, 2018.

**III. OSMRE's Findings**

We have made the following findings concerning the amendment under SMCRA and the Federal regulations at 30 CFR 884.14 and 884.15. We are approving the amendment as described below. Any revisions that are not specifically discussed below concerning non-substantive wording or editorial changes can be found in the full text of the program amendment available at [www.regulations.gov](http://www.regulations.gov).

The proposed amendment consists of new Part G, The Pennsylvania Emergency Response Reclamation Program, to be added to the Pennsylvania Plan.

Section 410 of SMCRA (30 U.S.C. 1240) authorizes the Secretary to use funds under the AML Reclamation Program to abate or control emergency situations in which adverse effects of past coal mining pose an immediate danger to public health, safety, or general welfare. On September 29, 1982, OSMRE proposed delegating States and Tribes the authority to undertake emergency reclamation projects on behalf of the Secretary. States and Tribes were invited to amend their AML Reclamation Plans and demonstrate that they: (1) have the statutory authority to undertake emergencies; (2) the technical capability to design and supervise the emergency work; (3) the administrative mechanisms to quickly respond to emergencies either directly or through contractors; (4) have the staff qualified to make the findings of fact described in section 410 that emergency projects to be funded meet the definition of "emergency" under 30 CFR 700.5; and

(5) that the scope of the work undertaken to reduce the emergency will be established by qualified staff, will not exceed the activities necessary to stabilize the life-threatening situation, and should allow remaining reclamation work to be undertaken later as a lower priority project. See 47 FR 42729 (Sept. 29, 1982). On May 28, 2010, OSMRE notified the States with approved AML Reclamation Plans that due to Federal budgetary constraints, as of Fiscal Year 2011, States would assume the responsibility for funding of the AML emergency programs from their title IV AML grants.

*1. Statutory Authority*

Part G of the Pennsylvania Plan includes a copy of the letter dated November 1, 1978, that Pennsylvania included in its original Plan submission, wherein the Governor of Pennsylvania designated the Pennsylvania Department of Environmental Resources (PADER) as the State agency responsible for the AML Program in Pennsylvania. According to additional information provided in Part G, on July 1, 1995, DER was split into the Department of Conservation and Natural Resources and PADEP, the latter of which administers Pennsylvania's Plan. The Pennsylvania Plan also includes: (1) the 1978 legal opinion of the Pennsylvania Attorney General that PADER (now PADEP) is authorized by Pennsylvania law to administer the Plan; and (2) a 2016 memorandum from PADEP's Office of Chief Counsel specifying PADEP's statutory authority to administer an Emergency AML Reclamation Program as part of its Plan.

*OSMRE Findings:* In addition to the general police power granted to PADEP to conduct reclamation work under the Clean Streams Law (35 P.S. 691.1 *et seq.*) and the Administrative Code of 1929 (71 P.S. 510–15), section 16 of the Land and Water Conservation and Reclamation Act (32 P.S. 5116) and the Mine Fire and Subsidence Remedial Project Indemnification Law (52 P.S. 30.201–30.206) provide for the right of entry on any land where an emergency exists, and any other land to have access to the land where the emergency exists, with requirements to attempt to notify appropriate landowners and the option, at the agency's discretion, to recoup costs from the improved value of the land. Based on our review of Pennsylvania's relevant statutory provisions, and the inclusion of the 1978 legal opinion and the 2016 memorandum, we have determined that Pennsylvania has the statutory authority to undertake emergencies in compliance

with SMCRA and all other applicable State and Federal laws and regulations.

## 2. Technical Capability

On October 1, 2010, OSMRE ceased implementing the Emergency AML Reclamation Program in Pennsylvania and transferred emergency AML reclamation responsibilities to PADEP. Pennsylvania subsequently created an Accelerated Response Program (ARP) in 2010, which was administered by the PADEP's Bureau of Abandoned Mine Reclamation (BAMR), to address AML emergencies that have occurred throughout Pennsylvania's eligible coalfields.

As of the end of evaluation year 2022, Pennsylvania has reclaimed a total of 1,574,786 feet of dangerous highwalls, 2,016 acres of dangerous spoil piles and embankments, 47 dangerous impoundments, 153 hazardous water bodies, 1,601 vertical openings, and 771 miles of sediment-clogged streams. In its submission, Pennsylvania states that these are the same types of abandoned mine land features that the State will likely continue to encounter in emergency reclamation projects, and the technical capabilities used for emergency reclamation projects are generally the same as those used for normal, high priority reclamation projects, but with a potentially accelerated project schedule. In addition, Pennsylvania indicated that current staffing levels should be sufficient for the implementation of the emergency program, but PADEP may adjust the personnel structure as needed to accommodate the program in the future.

Pennsylvania states that BAMR maintains two field offices: one in eastern Pennsylvania (Anthracite Region) in Wilkes-Barre and one in western Pennsylvania (Bituminous Region) in Ebensburg, both of which have the capability to address emergency AML problems with both in-house staff and outside contractors. Pennsylvania indicates that both field offices maintain in-house construction crews with significant equipment available to respond to and address many small AML emergencies such as pothole (or cavehole) subsidences and mine drainage breakouts. Pennsylvania provides that emergency project development, design, realty, construction inspection, and administration are performed by BAMR staff or outside consultants. Pennsylvania indicates that approximately eighty percent of emergency projects have been constructed by PADEP's in-house crews between 2010 and 2020. In addition,

Pennsylvania states that for larger AML emergencies, such as subsidence events causing structural damage to homes, businesses, and roads; mine fires; coal refuse fires; landslides; or other large-scale or complex AML problems, projects are completed by outside contractors awarded contracts using Pennsylvania's emergency contracting procedures.

*OSMRE Findings:* We have found that Pennsylvania has run ARP since 2010 in a cost efficient and professional manner. For example, having the in-house construction crews affords Pennsylvania a major time and cost saving advantage. We have found the in-house constructed projects require minimal design or construction management resources because the construction staff is proficient and experienced, and requires minimal, if any, construction inspection or oversight.

In addition, throughout the years, PADEP, through its partnership with OSMRE, has assembled the necessary funding, staff resources, expertise, and implementation measures to effectively address and mitigate suddenly occurring, dangerous abandoned mine land problems. OSMRE has recognized 18 Pennsylvania projects since 1993 with regional and national awards for going beyond standard reclamation requirements to achieve superior results in returning a site to productive use after completion of mining.

Based on Pennsylvania's demonstrated historical success in executing their Plan, the proficiency of ARP since 2010, and the description of its technical staff and processes described in section III of its submission, we have determined that Pennsylvania has the technical capability to design and supervise emergency work.

## 3. Administrative Mechanisms

Pennsylvania explains in its submission that the organizational and management structure to be used for the proposed emergency program will be similar to that used for ARP.

Pennsylvania states that key elements of the State's proposed program that provide essential flexibility to address emergency conditions include:

- access to accelerated contracting procedures provided within Pennsylvania's Procurement Code;
- use of multiple staff with the necessary technical skills working in parallel to advance reclamation quickly; and
- supplementary technical, legal, contracting, and administrative services from respective sections of PADEP as needed.

*OSMRE Findings:* PADEP has been operating ARP since OSMRE ceased implementing the Emergency AML Reclamation Program in 2010 in Pennsylvania. We find that Pennsylvania has run ARP in a cost efficient and professional manner. Many of the administrative processes required to implement the proposed emergency program are the same as those already in place for ARP and the Pennsylvania Plan, which has run successfully since approval in 1982. Based on Pennsylvania's description of its administrative and managerial structure in section IV of its submission, we have determined that Pennsylvania has the administrative mechanisms in place to manage and implement an emergency program.

## 4. Finding of Fact

In its submission, Pennsylvania provides that it will perform the investigations and eligibility findings for the proposed emergency projects under title IV of SMCRA. Pennsylvania indicates that it will then submit this information to the OSMRE official with delegated authority to make the requisite Finding of Fact and emergency declarations as required under section 410 of SMCRA. Moreover, Pennsylvania states that PADEP will follow the approved procedures contained in the OSMRE Federal Assistance Manual (FAM) chapter 4–120, which includes the Finding of Fact requirements.

*OSMRE Findings:* Given Pennsylvania's description of how PADEP will coordinate with OSMRE in establishing the Finding of Fact and emergency declaration, including the appropriate OSMRE official finding whether the problem meets the definition of "emergency" under 30 CFR 700.5, we have determined that Pennsylvania has the necessary procedures in place to make a Finding of Fact determination consistent with section 410 of SMCRA.

## 5. Scope of Work

In its submission, Pennsylvania indicates that it will coordinate its emergency reclamation projects with OSMRE, including following the procedures found in FAM chapter 4–120. FAM 4–120 provides procedures for OSMRE to define the scope of work necessary to abate the emergency. In addition, FAM 4–120 provides information on how the State must determine the extent and scope of non-emergency work.

*OSMRE Findings:* Based on Pennsylvania's description of how it intends to coordinate with OSMRE on its emergency projects consistent with

the FAM, we have determined that Pennsylvania has sufficient procedures, consistent with OSMRE guidelines, in place to ensure the scope of work for emergency projects will be established by qualified staff, is limited to that necessary to eliminate the life threatening situation, and will allow remaining reclamation work to be undertaken later as a lower priority project.

In accordance with section 405 of SMCRA and 30 CFR 884.14, Pennsylvania has submitted an amendment to its Plan, and we have determined that:

(1) The public has been given adequate notice and opportunity to comment, and the record does not reflect major unresolved controversies.

(2) Views of other Federal agencies have been solicited and considered.

(3) The State has the legal authority, policies, and administrative structure necessary to implement the amendment.

(4) The proposed plan amendment meets all requirements of the Federal AML Reclamation program regulations at 30 CFR chapter VII, subchapter R.

(5) The State has an approved State Regulatory Program.

(6) The amendment is in compliance with all applicable State and Federal laws and regulations.

Therefore, we find that the proposed Pennsylvania plan amendment allowing the State to assume responsibility for an Emergency AML Reclamation Program on behalf of OSMRE is in compliance with SMCRA and meets the requirements of Federal regulations. We are approving Pennsylvania's assumption of the Program.

#### IV. Summary and Disposition of Comments

##### Public Comments

In the May 16, 2018, **Federal Register** notice announcing our receipt of this amendment, OSMRE asked for public comments (Administrative Record No. PA-898.08). No requests for public meetings or hearings were received. OSMRE did not receive any comments.

##### Federal Agency Comments

On November 30, 2016, under 30 CFR 884.14(a)(2) and 884.15(a), OSMRE requested comments on the amendment from various Federal agencies with an actual or potential interest in the Pennsylvania program (Administrative Record No. PA 898.01). OSMRE did not receive any comments.

##### Environmental Protection Agency (EPA) Concurrence and Comments

On November 30, 2016, under 30 CFR 884.14(a)(6), OSMRE requested

comments from the EPA on the amendment (Administrative Record No. PA 898.01). The EPA responded with a letter dated January 6, 2017 (Administrative Record PA 898.03) that it has reviewed the proposed amendment and would not be providing comment.

##### State Historical Preservation Officer (SHPO) and the Advisory Council on Historic Preservation (ACHP)

Under 30 CFR 884.14(a)(6), OSMRE is required to request comments from the SHPO and ACHP on amendments that may have an effect on historic properties. On November 30, 2016, OSMRE requested comments on the Pennsylvania amendment (Administrative Record No. 898.01). OSMRE did not receive any comments.

#### V. OSMRE's Decision

Based on the above findings, OSMRE is approving the Pennsylvania amendment sent on November 22, 2016 (Administrative Record No. PA 898.00).

To implement this decision, we are amending the Federal regulations at 30 CFR part 938 that codify decisions concerning the Pennsylvania program. In accordance with the Administrative Procedure Act, this rule will take effect 30 days after the date of publication.

#### VI. Statutory and Executive Order Reviews

##### Executive Order 12630—Governmental Actions and Interference With Constitutionally Protected Property Rights

This rule would not affect a taking of private property or otherwise have taking implications that would result in private property being taken for government use without just compensation under the law. Therefore, a takings implication assessment is not required. This determination is based on an analysis of the corresponding Federal regulations.

##### Executive Orders 12866—Regulatory Planning and Review, 13563—Improving Regulation and Regulatory Review, and 14094—Modernizing Regulatory Review

Executive Order 12866, as amended by Executive Order 14094, provides that the Office of Information and Regulatory Affairs in the Office of Management and Budget (OMB) will review all significant rules. Pursuant to OMB guidance, dated October 12, 1993 (OMB Memo M-94-3), the approval of State program and/or plan amendments is exempted from OMB review under Executive Order 12866, as amended by Executive Order 14094. Executive Order 13563, which

reaffirms and supplements Executive Order 12866, retains this exemption.

##### Executive Order 12988—Civil Justice Reform

The Department of the Interior has reviewed this rule as required by section 3 of Executive Order 12988. The Department determined that this **Federal Register** document meets the criteria of section 3 of Executive Order 12988, which is intended to ensure that the agency review its legislation and proposed regulations to eliminate drafting errors and ambiguity; that the agency write its legislation and regulations to minimize litigation; and that the agency's legislation and regulations provide a clear legal standard for affected conduct rather than a general standard, and promote simplification and burden reduction. Because section 3 focuses on the quality of Federal legislation and regulations, the Department limited its review under this Executive order to the quality of this **Federal Register** document and to changes to the Federal regulations. The review under this Executive order did not extend to the language of the plan amendment that Pennsylvania drafted.

##### Executive Order 13132—Federalism

This rule has potential Federalism implications as defined under section 1(a) of Executive Order 13132. Executive Order 13132 directs agencies to "grant the States the maximum administrative discretion possible" with respect to Federal statutes and regulations administered by the States. Pennsylvania, through its approved reclamation program, implements and administers SMCRA and its implementing regulations at the State level. This rule approves an amendment to the Pennsylvania Plan submitted and drafted by the State and, thus, is consistent with the direction to provide maximum administrative discretion to States.

##### Executive Order 13175—Consultation and Coordination With Indian Tribal Governments

The Department of the Interior strives to strengthen its government-to-government relationship with Tribes through a commitment to consultation with Tribes and recognition of their right to self-governance and Tribal sovereignty. We have evaluated this rule under the Department's consultation policy and under the criteria in Executive Order 13175, and have determined that it has no substantial direct effects on the distribution of power and responsibilities between the Federal government and Tribes. The

basis for this determination is that our decision is on the Pennsylvania program and plan that does not include Indian lands, as defined by SMCRA, or regulation of activities on Indian lands. Indian lands are regulated independently under the applicable, approved Federal program. The Department's consultation policy also acknowledges that our rules may have Tribal implications where the State proposing the amendment encompasses ancestral lands in areas with mineable coal. We are currently working to identify and engage appropriate Tribal stakeholders to devise a constructive approach for consulting on these amendments.

*Executive Order 13211—Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use*

Executive Order 13211 requires agencies to prepare a Statement of Energy Effects for a rulemaking that is (1) considered significant under Executive Order 12866, and (2) likely to have a significant adverse effect on the supply, distribution, or use of energy. Because this rule is exempt from review under Executive Order 12866 and is not a significant energy action under the definition in Executive Order 13211, a Statement of Energy Effects is not required.

*National Environmental Policy Act*

This rule does not constitute a major Federal action significantly affecting the quality of the human environment. We are not required to provide a detailed statement under the National Environmental Policy Act of 1969 because this rule qualifies for a categorical exclusion under the U.S. Department of the Interior Departmental Manual, part 516, section 13.5(B)(29).

*National Technology Transfer and Advancement Act*

Section 12(d) of the National Technology Transfer and Advancement Act (NTTAA) (15 U.S.C. 3701 *et seq.*)

directs OSMRE to use voluntary consensus standards in its regulatory activities unless to do so would be inconsistent with applicable law or otherwise impractical. (OMB Circular A-119 at p. 14). This action is not subject to the requirements of section 12(d) of the NTTAA because application of those requirements would be inconsistent with SMCRA.

*Paperwork Reduction Act*

This rule does not include requests and requirements of an individual, partnership, or corporation to obtain information and report it to a Federal agency. As this rule does not contain information collection requirements, a submission to the Office of Management and Budget under the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*) is not required.

*Regulatory Flexibility Act*

This rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). The State submittal, which is the subject of this rule, is based upon corresponding Federal regulations for which an economic analysis was prepared and certification made that such regulations would not have a significant economic effect upon a substantial number of small entities. In making the determination as to whether this rule would have a significant economic impact, the Department relied upon the data and assumptions for the corresponding Federal regulations.

*Small Business Regulatory Enforcement Fairness Act*

This rule is not a major rule under 5 U.S.C. 804(2), the Small Business Regulatory Enforcement Fairness Act. This rule: (a) does not have an annual effect on the economy of \$100 million; (b) will not cause a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions; and (c) does not

have significant adverse effects on competition, employment, investment, productivity, innovation, or the ability of U.S.-based enterprises to compete with foreign-based enterprises. This determination is based on an analysis of the corresponding Federal regulations, which were determined not to constitute a major rule.

*Unfunded Mandates Reform Act*

This rule does not impose an unfunded mandate on State, local, or Tribal governments or the private sector of more than \$100 million per year. The rule does not have a significant or unique effect on State, local, or Tribal governments or the private sector. This determination is based on an analysis of the corresponding Federal regulations, which were determined not to impose an unfunded mandate. Therefore, a statement containing the information required by the Unfunded Mandates Reform Act (2 U.S.C. 1531 *et seq.*) is not required.

**List of Subjects in 30 CFR Part 938**

Intergovernmental relations, Surface mining, Underground mining.

**Thomas D. Shope,**  
*Regional Director, North Atlantic-Appalachian Region.*

For the reasons set out in the preamble, 30 CFR part 938 is amended as follows:

**PART 938—PENNSYLVANIA**

■ 1. The authority citation for part 938 continues to read as follows:

**Authority:** 30 U.S.C. 1201 *et seq.* Inserting required closing tag for E.

■ 2. In § 938.25, amend the table by adding a new entry in chronological order by “Date of final publication” to read as follows:

**§ 938.25 Approval of Pennsylvania abandoned mine land reclamation plan amendments.**

\* \* \* \* \*

Original amendment submission date	Date of final publication	Citation/description
November 22, 2016	8/16/2024	Part G—The Pennsylvania Emergency Response Reclamation Program.