

imposed by chapter 1 and microfilmed records of return information reflected on such returns where needed for further use in connection with such conduct or preparation.

(2) Subject to the requirements of paragraph (d) of this section and § 301.6103(p)(2)(B)-1, officers and employees of the Social Security Administration to whom the following return information reflected on returns of designated classes or categories of corporations has been disclosed as provided by section 6103(l)(1)(A)(5) may disclose such return information to officers and employees of the Bureau of Economic Analysis for necessary purposes described in paragraph (c)(1) of this section—

(i) From Form SS-4, principal industrial activity and geographic codes; and

(ii) From an employment tax return—
(A) Total compensation reported, and
(B) Taxable wages paid for purposes of chapter 21 to each employee.

(d) *Procedures and restrictions.* Disclosure of return information by officers or employees of the Service or the Social Security Administration as provided by paragraphs (b) and (c) of this section will be made only upon written request to the Commissioner of Internal Revenue by the Secretary of Commerce describing—

(1) The particular return information to be disclosed,

(2) The taxable period or date to which such return information relates, and

(3) The particular purpose for which the return information is to be used, and designating by name and title the officers and employees of the Bureau of the Census or the Bureau of Economic Analysis to whom such disclosure is authorized. No such officer or employee to whom return information is disclosed pursuant to the provisions of paragraph (b) or (c) shall disclose such return information to any person, other than the taxpayer to whom such return information relates or other officers or employees of such bureau whose duties or responsibilities requires such disclosure for a purpose described in paragraph (b) or (c), except in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer. If the Service determines that the Bureau of the Census or the Bureau of Economic Analysis, or any officer or employee thereof, has failed to, or does not, satisfy the requirements of section 6103(p)(4) of the Code or regulations or published procedures thereunder, the Service may take such actions as are deemed

necessary to ensure that such requirements are or will be satisfied, including suspension or disclosures of return information otherwise authorized by section 6103(j)(1) and paragraph (b) or (c) of this section, until the Service determines that such requirements have been or will be satisfied.

(e) *Effective date.* Section 301.6103(j)(1)-1T applies to disclosures and related activities on or after February 28, 1991. For disclosures and related activities before February 28, 1991, see § 301.6103(j)(1)-1.

Fred T. Goldberg, Jr.,
Commissioner of Internal Revenue.

Approved: February 14, 1991.

Kenneth W. Gideon,
Assistant Secretary of the Treasury.
[FR Doc. 91-4946 Filed 3-4-91; 8:45 am]
BILLING CODE 4830-01-M

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[FRL-3908-6]

Approval and Promulgation of Implementation Plans; State of Missouri

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: The Missouri Department of Natural Resources (MDNR) has submitted amendments to rules 10 CSR 10-6.020 "Definitions" and 10 CSR 10-6.060 "Permits Required" which incorporates nitrogen oxides increments into its existing Prevention of Significant Deterioration (PSD) rules. EPA is taking final action to approve these rule amendments as a revision to the Missouri State Implementation Plan (SIP).

DATES: This action will be effective May 6, 1991 unless notice is received within 30 days of publication that adverse or critical comments will be submitted. If the effective date is delayed, timely notice will be published in the *Federal Register*.

ADDRESSES: Copies of the state submittal for this action are available for public inspection during normal business hours at: the Environmental Protection Agency, Region VII, Air Branch, 726 Minnesota Avenue, Kansas City, Kansas 66101; Missouri Department of Natural Resources, Air Pollution Control Program, Jefferson State Office Building, 205 Jefferson Street, Jefferson City, Missouri 65102; Public Information Reference Unit,

Environmental Protection Agency, 401 M Street SW., Washington, DC 20460.

FOR FURTHER INFORMATION CONTACT: Josh Tapp at (913) 551-7606 (FTS 276-7606).

SUPPLEMENTARY INFORMATION: On October 17, 1988, EPA revised the PSD regulations at 40 CFR 51.166 and 52.21 (see 53 FR 40656) for nitrogen oxides. These regulations establish the maximum increase in ambient nitrogen dioxide concentrations allowed (NO_x increment) in an area above the baseline concentration. The baseline concentration is that concentration which exists in the baseline area at the time of the applicable minor source baseline date. The intended effect of these regulations is to require all applicants for major new stationary sources and major modifications which emit nitrogen oxides to account for and, if necessary, restrict emissions so as not to cause or contribute to exceedances of the increment. On September 25, 1990, MDNR submitted amendments to 10 CSR 10-6.020 "Definitions" and 10 CSR 10-6.060 "Permits Required" which incorporate the October 27, 1988, NO_x PSD revisions to 40 CFR 51.166 and 52.21. The state promulgated this rule, after proper notice and public hearing, on May 24, 1990. The state also provided a supplemental demonstration that meets the regulatory language, legal authority, and reporting requirements as detailed in the EPA guidance memorandum of August 17, 1990, entitled "Procedures and Guidance for the Incorporation of NO_x PSD Increments Into State and Local PSD Programs."

EPA Action: EPA finds that the submittal is acceptable and is taking final action to approve revisions to Missouri rules 10 CSR 10-6.020 and 10 CSR 10-6.060 as a revision to the Missouri SIP.

EPA is publishing this action without prior proposal because the Agency views this as a noncontroversial amendment and anticipates no adverse comments. This action will be effective May 6, 1991 unless, within 30 days of its publication, notice is received that adverse or critical comments will be submitted.

If such notice is received, this action will be withdrawn before the effective date by publishing two subsequent notices. One notice will withdraw the final action and another will begin a new rulemaking by announcing a proposal of the action and establishing a comment period. If no such comments are received, the public is advised that this action will be effective May 6, 1991.

Nothing in this action should be construed as permitting or allowing or establishing a precedent for any future request for revision to any SIP. Each request for revision to the SIP shall be considered separately in light of specific technical, economic, and environmental factors and in relation to relevant statutory and regulatory requirements.

Under 5 U.S.C. 605(b), I certify that this SIP revision will not have a significant economic impact on a substantial number of small entities (see 46 FR 8709).

This action has been classified as a Table 3 action by the Regional Administrator under the procedures published in the *Federal Register* on January 19, 1989 (54 FR 2214-2225). The Office of Management and Budget waived Tables 2 and 3 SIP revisions (54 FR 2222) from the requirements of Section 3 of Executive Order 12291 until April 1991.

Under section 307(b)(1) of the Act, petitions for judicial review of this action must be filed in the U.S. Court of Appeals for the appropriate circuit by May 6, 1991. This action may not be challenged later in proceedings to enforce its requirements. (See section 307(b)(2).)

The Agency has reviewed this request for revision of the federally approved SIP for conformance with the provisions of the 1990 Amendments enacted on November 15, 1990. The Agency has determined that this action conforms with those requirements irrespective of the fact that the submittal preceded the date of enactment.

List of Subjects in 40 CFR Part 52

Air pollution control, Incorporation by reference, Nitrogen dioxide.

Dated: February 5, 1991.

William Rice,

Acting Regional Administrator.

40 CFR part 52 is amended as follows:

PART 52—[AMENDED]

Subpart AA—Missouri

1. The authority citation for part 52 continues to read as follows:

Authority: 42 U.S.C. 7401-7642.

2. Section 52.1320 is amended by adding paragraph (c)(75) to read as follows:

§ 52.1320 Identification of plan.

(c) * * *

(75) Plan revisions were submitted by the Missouri Department of Natural Resources on September 25, 1990, which

implement EPA's October 17, 1988, PSD NO_x requirements.

(i) Incorporation by reference

(A) Revisions to rules 10 CSR 10-6.020 "Definitions" and 10 CSR 10-6.060 "Permits Required" were adopted by the Missouri Air Conservation Commission on May 14, 1990, and became effective May 24, 1990.

(ii) Additional Information

(A) Letter from the state dated November 30, 1990, pertaining to NO_x rules and analysis which certifies that the material was adopted by the state on May 24, 1990.

[FR Doc. 91-5018 Filed 3-4-91; 8:45 am]

BILLING CODE 6560-50-M

40 CFR Part 52]

[FRL-3909-5]

Approval and Promulgation of Air Quality Implementation Plans; New Mexico; Albuquerque/Bernalillo County Regulation 33 for Stack Height Requirements

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rulemaking.

SUMMARY: This notice approves a revision to the Albuquerque/Bernalillo County, State of New Mexico Implementation Plan (SIP) which includes (1) Albuquerque/Bernalillo County Air Quality Control Regulation (AQCR) 33, Stack Height Requirements, as filed with the State Records and Archives Center on June 18, 1988, and as revised on March 16, 1989; and (2) The Supplement to the State of New Mexico's SIP regarding stack heights in new source review (NSR) for permits issued in Bernalillo County, as adopted by the Albuquerque/Bernalillo County Air Quality Control Board on July 12, 1989. The Board in this Supplement committed to include specific caveat language for all affected permits issued in which dispersion credits have been an issue in the permit. AQCR 33 was submitted by the Governor of New Mexico to EPA on July 11, 1986, and April 14, 1989, and the July 12, 1989 Supplement to AQCR 33 was submitted by the Governor on August 7, 1989.

Each State was required to review its SIP for consistency with the final Federal stack height regulations. The intended effect of this action is to formally document that Albuquerque/Bernalillo County has satisfied the obligations under Section 406 of the Clean Air Act (CAA) to review its SIP

with respect to the EPA's revised stack height regulations and to finalize approval of the City/County's revised regulation.

DATES: This action will be effective (May 6, 1991) unless notice is received within 30 days of publication that adverse or critical comments will be submitted. If the effective date is delayed timely notice will be published in the *Federal Register*.

ADDRESSES: Written comments on this action should be addressed to Mr. Thomas H. Diggs at the EPA Regional Office listed below. Copies of the documents relevant to this proposed action are available for public inspection during normal business hours at the following locations. The interested persons wanting to examine these documents should make an appointment with the appropriate office at least twenty-four hours before the visiting day.

U.S. Environmental Protection Agency, Region 6, Air Programs Branch (6T-AP), 1445 Ross Avenue, Dallas, Texas 75202-2733.

Public Information Reference Unit, Environmental Protection Agency, 401 M Street, SW., Washington, DC 20460. Albuquerque Environmental Health Department, The City of Albuquerque, One Civic Plaza Northwest, 5th and Marquette Street NW., P.O. Box 1293, Albuquerque, New Mexico 87103.

FOR FURTHER INFORMATION CONTACT: Mr. Mark Sather, Planning Section (6T-AP), Air Programs Branch, U.S. EPA Region 6, 1445 Ross Avenue, Dallas, Texas 75202-2733. Telephone (214) 655-7214, or (FTS) 255-7214.

SUPPLEMENTARY INFORMATION: On February 8, 1982 (47 FR 5864), EPA promulgated final regulations limiting stack height credits and other dispersion techniques as required by section 123 of the CAA. These regulations were challenged in the U.S. Court of Appeals for the D.C. Circuit in *Sierra Club v. EPA*, 719 F.2d 436. On October 11, 1983, the court issued its decision ordering EPA to reconsider portions of the stack height regulations, reversing certain portions and upholding other portions.

On February 28, 1984, the electric power industry filed a petition for a writ of certiorari with the U.S. Supreme Court. On July 2, 1984, the Supreme Court denied the petition (104 S.Ct. 3571), and on July 18, 1984, the Court of Appeals' mandate was formally issued, implementing the court's decision and requiring EPA to promulgate revisions to the stack height regulations within six months. The promulgation deadline was ultimately extended to June 27, 1985.