

imposing. Therefore, because the Federal SIP-approval does not impose any new requirements, I certify that it does not have a significant impact on any small entities affected. Moreover, due to the nature of the Federal-state relationship under the CAA, preparation of a regulatory flexibility analysis would constitute Federal inquiry into the economic reasonableness of state action. The CAA forbids EPA to base its actions concerning SIPs on such grounds. *Union Electric Co. v. U.S. E.P.A.*, 427 U.S. 246, 256-66 (S. Ct. 1976); 42 U.S.C. 7410(a)(2).

#### *Unfunded Mandates*

Under Sections 202, 203, and 205 of the Unfunded Mandates Reform Act of 1995 ("Unfunded Mandates Act"), signed into law on March 22, 1995, EPA must undertake various actions in association with proposed or final rules that include a Federal mandate that may result in estimated costs of \$100 million or more to the private sector or to State, local, or tribal governments in the aggregate.

Through submission of this state implementation plan or plan revision, the State and any affected local or tribal governments have elected to adopt the program provided for under Part D of the Clean Air Act. These rules may bind State, local, and tribal governments to perform certain actions and also require the private sector to perform certain duties. The rules being approved by this action will impose no new requirements because affected sources are already subject to these regulations under State law. Therefore, no additional costs to State, local, or tribal governments or to the private sector result from this action. EPA has also determined that this final action does not include a mandate that may result in estimated costs of \$100 million or more to State, local, or tribal governments in the aggregate or to the private sector.

This action has been classified as a Table 3 action for signature by the Regional Administrator under the procedures published in the Federal Register on January 19, 1989 (54 FR 2214-2225), as revised by a July 10, 1995 memorandum from Mary Nichols, Assistant Administrator for Air and Radiation. The Office of Management and Budget (OMB) has exempted this regulatory action from Executive Order 12866 review.

#### *Submission to Congress and the General Accounting Office*

Under 5 U.S.C. 801(a)(1)(A) of the Administrative Procedures Act (APA) as amended by the Small Business Regulatory Enforcement Fairness Act of

1996, EPA submitted a report containing this rule and other required information to the U.S. Senate, the U.S. House of Representatives and the Comptroller General of the General Accounting Office prior to publication of the rule in today's Federal Register. This rule is not a "major rule" as defined by 5 U.S.C. 804(2) of the APA as amended.

#### List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Hydrocarbons, Incorporation by reference, Intergovernmental relations, Ozone, Reporting and recordkeeping requirements, Volatile organic compounds.

Note: Incorporation by reference of the State Implementation Plan for the State of California was approved by the Director of the Federal Register on July 1, 1982.

Dated: February 3, 1997.

Felicia Marcus,

*Regional Administrator.*

Part 52, chapter I, title 40 of the Code of Federal Regulations is amended as follows:

#### **PART 52—[AMENDED]**

##### **Subpart F—California**

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

Authority: 42 U.S.C. 7401-7671q.

2. Section 52.220 is amended by adding paragraphs (c)(184) (i)(B)(6) and (c)(207)(i)(C)(5) to read as follows:

##### **§ 52.220 Identification of plan.**

\* \* \* \* \*

(c) \* \* \*

(184) \* \* \*

(i) \* \* \*

(B) \* \* \*

(6) Rule 464, adopted on December 7, 1990.

\* \* \* \* \*

(207) \* \* \*

(i) \* \* \*

(C) \* \* \*

(5) Rule 2.35, adopted on September 14, 1994.

\* \* \* \* \*

[FR Doc. 97-4421 Filed 2-21-97; 8:45 am]

BILLING CODE 6560-50-P

#### **GENERAL SERVICES ADMINISTRATION**

##### **41 CFR Part 302-11**

[FTR Amendment 57]

RIN 3090-AG28

#### **Federal Travel Regulation; Relocation Income Tax (RIT) Allowance Tax Tables**

**AGENCY:** Office of Governmentwide Policy, GSA.

**ACTION:** Final rule.

**SUMMARY:** The Federal, State, and Puerto Rico tax tables for calculating the relocation income tax (RIT) allowance must be updated yearly to reflect changes in Federal, State, and Puerto Rico income tax brackets and rates. The Federal, State, and Puerto Rico tax tables contained in this rule are for calculating the 1997 RIT allowance to be paid to relocating Federal employees.

**DATES:** This final rule is effective January 1, 1997, and applies for RIT allowance payments made on or after January 1, 1997.

**FOR FURTHER INFORMATION CONTACT:** Jane Groat, Office of Governmentwide Policy (MTT), Washington, DC 20405, telephone 202-501-1538.

**SUPPLEMENTARY INFORMATION:** This amendment provides the tax tables necessary to compute the relocation income tax (RIT) allowance for employees who are taxed in 1997 on moving expense reimbursements.

The General Services Administration has determined that this rule is not a significant regulatory action for the purposes of Executive Order 12866 of September 30, 1993. This final rule is not required to be published in the Federal Register for notice and comment. Therefore, the Regulatory Flexibility Act does not apply. This rule also is exempt from Congressional review prescribed under 5 U.S.C. 801 since it relates solely to agency management and personnel.

#### List of Subjects in 41 CFR Part 302-11

Government employees, Income taxes, Relocation allowances and entitlements, Transfers.

For the reasons set out in the preamble, 41 CFR part 302-11 is amended to read as follows:

#### **PART 302-11—RELOCATION INCOME TAX (RIT) ALLOWANCE**

1. The authority citation for part 302-11 is revised to read as follows:

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a).

2. Appendixes A, B, C, and D to part 302-11 are amended by adding the following tables at the end of each appendix, respectively:

APPENDIX A TO PART 302-11—FEDERAL TAX TABLES FOR RIT ALLOWANCE

\* \* \* \* \*

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1996

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1996.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15 .....	\$6,885	\$31,807	\$12,295	\$45,572	\$17,027	\$59,055	\$8,229	\$29,600
28 .....	31,807	70,867	45,572	105,805	59,055	123,190	29,600	61,245
31 .....	70,867	144,170	105,805	168,990	123,190	179,414	61,245	90,611
36 .....	144,170	292,883	168,990	301,968	179,414	295,681	90,611	150,779
39.6 .....	292,883	.....	301,968	.....	295,681	.....	150,779	.....

APPENDIX B TO PART 302-11—STATE TAX TABLES FOR RIT ALLOWANCE

\* \* \* \* \*

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1996

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in §302-11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1996.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column <sup>1 2</sup>			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 and over
1. Alabama .....	5	5	5	5
2. Alaska .....	0	0	0	0
3. Arizona .....	3	3.5	4.2	5.6
4. Arkansas .....	4.5	7	7	7
If single status <sup>3</sup> .....	6	7	7	7
5. California .....	2	4	8	11
If single status <sup>3</sup> .....	4	9.3	9.3	11
6. Colorado .....	5	5	5	5
7. Connecticut .....	4.5	4.5	4.5	4.5
8. Delaware .....	6	7.1	7.1	7.1
9. District of Columbia .....	8	9.5	9.5	9.5
10. Florida .....	0	0	0	0
11. Georgia .....	6	6	6	6
12. Hawaii .....	8	9.5	10	10
If single status <sup>3</sup> .....	9.5	10	10	10
13. Idaho .....	7.8	8.2	8.2	8.2
14. Illinois .....	3	3	3	3
15. Indiana .....	3.4	3.4	3.4	3.4
16. Iowa .....	6.8	7.55	9.98	9.98
If single status <sup>3</sup> .....	7.2	8.8	9.98	9.98
17. Kansas .....	3.5	6.25	6.25	6.45
If single status <sup>3</sup> .....	4.4	7.75	7.75	7.75
18. Kentucky .....	6	6	6	6
19. Louisiana .....	2	4	4	6
If single status <sup>3</sup> .....	4	4	6	6
20. Maine .....	4.5	7	8.5	8.5
If single status <sup>3</sup> .....	8.5	8.5	8.5	8.5
21. Maryland .....	5	5	5	5
22. Massachusetts .....	5.95	5.95	5.95	5.95
23. Michigan .....	4.4	4.4	4.4	4.4
24. Minnesota .....	6	8	8	8.5
If single status <sup>3</sup> .....	8	8	8.5	8.5
25. Mississippi .....	5	5	5	5
26. Missouri .....	6	6	6	6

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column <sup>1 2</sup>			
	\$20,000–\$24,999	\$25,000–\$49,999	\$50,000–\$74,999	\$75,000 and over
27. Montana	6	9	10	11
28. Nebraska	3.65	5.24	6.99	6.99
If single status <sup>3</sup>	5.24	6.99	6.99	6.99
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	1.4	1.75	2.45	6.37
If single status <sup>3</sup>	1.4	3.45	5.25	6.37
32. New Mexico	3.2	6	7.1	8.5
If single status <sup>3</sup>	6	7.1	7.9	8.5
33. New York	5	7.125	7.125	7.125
If single status <sup>3</sup>	7.125	7.125	7.125	7.125
34. North Carolina	6	7	7	7.75
35. North Dakota	6.67	9.33	12	12
If single status <sup>3</sup>	8	10.67	12	12
36. Ohio	2.972	4.457	5.201	7.5
37. Oklahoma	4	7	7	7
If single status <sup>3</sup>	7	7	7	7
38. Oregon	9	9	9	9
39. Pennsylvania	2.8	2.8	2.8	2.8
40. Rhode Island	27.5	27.5	27.5	27.5
		(See footnote 4)		
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7	7	7	7
46. Vermont		(See footnote 5)		
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	4	4.5	6	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
51. Wyoming	0	0	0	0

<sup>1</sup> Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

<sup>2</sup> If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302–11.8(e)(2)(ii).

<sup>3</sup> This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

<sup>4</sup> The income tax rate for Rhode Island is 27.5 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

<sup>5</sup> The income tax rate for Vermont is 25 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

APPENDIX C TO PART 302–11—FEDERAL TAX TABLES FOR RIT ALLOWANCE—YEAR 2

\* \* \* \* \*

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1997

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in § 302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, or 1996.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	\$7,067	\$32,674	\$12,963	\$46,966	\$16,798	\$59,856	\$8,702	\$29,669
28	32,674	71,647	46,966	104,632	59,856	123,931	29,669	62,023
31	71,647	141,006	104,632	161,381	123,931	180,221	62,023	92,072
36	141,006	288,900	161,381	293,567	180,221	299,695	92,072	152,835
39.6	288,900		293,567		299,695		152,835	

APPENDIX D TO PART 302-11—PUERTO RICO TAX TABLES FOR RIT ALLOWANCE

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1996

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in § 302-11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
12 .....				\$25,000
18 .....		\$25,000		
31 .....	\$25,000	\$50,000	\$25,000	\$50,000
33 .....	\$50,000		\$50,000	

Dated: February 18, 1997.  
 David J. Barram,  
*Acting Administrator of General Services.*  
 [FR Doc 97-4557 Filed 2-21-97;8:45am]  
 BILLING CODE 6820-34-F

**FEDERAL EMERGENCY  
 MANAGEMENT AGENCY**

**44 CFR Part 64**

[Docket No. FEMA-7659]

**List of Communities Eligible for the  
 Sale of Flood Insurance**

**AGENCY:** Federal Emergency  
 Management Agency (FEMA).

**ACTION:** Final rule.

**SUMMARY:** This rule identifies communities participating in the National Flood Insurance Program (NFIP). These communities have applied to the program and have agreed to enact certain floodplain management measures. The communities' participation in the program authorizes the sale of flood insurance to owners of property located in the communities listed.

**EFFECTIVE DATES:** The dates listed in the third column of the table.

**ADDRESSES:** Flood insurance policies for property located in the communities listed can be obtained from any licensed property insurance agent or broker serving the eligible community, or from the NFIP at: Post Office Box 6464, Rockville, MD 20849, (800) 638-6620.

**FOR FURTHER INFORMATION CONTACT:** Robert F. Shea, Jr., Division Director, Program Implementation Division, Mitigation Directorate, 500 C Street SW., room 417, Washington, DC 20472, (202) 646-3619.

**SUPPLEMENTARY INFORMATION:** The NFIP enables property owners to purchase flood insurance which is generally not otherwise available. In return, communities agree to adopt and administer local floodplain management measures aimed at protecting lives and new construction from future flooding. Since the communities on the attached list have recently entered the NFIP, subsidized flood insurance is now available for property in the community.

In addition, the Executive Associate Director of the Federal Emergency Management Agency has identified the special flood hazard areas in some of these communities by publishing a Flood Hazard Boundary Map (FHBM) or Flood Insurance Rate Map (FIRM). The date of the flood map, if one has been published, is indicated in the fourth column of the table. In the communities listed where a flood map has been published, Section 102 of the Flood Disaster Protection Act of 1973, as amended, 42 U.S.C. 4012(a), requires the purchase of flood insurance as a condition of Federal or federally related financial assistance for acquisition or construction of buildings in the special flood hazard areas shown on the map.

The Executive Associate Director finds that the delayed effective dates would be contrary to the public interest. The Executive Associate Director also finds that notice and public procedure under 5 U.S.C. 553(b) are impracticable and unnecessary.

**National Environmental Policy Act**

This rule is categorically excluded from the requirements of 44 CFR Part 10, Environmental Considerations. No environmental impact assessment has been prepared.

**Regulatory Flexibility Act**

The Executive Associate Director certifies that this rule will not have a significant economic impact on a substantial number of small entities in accordance with the Regulatory Flexibility Act, 5 U. S. C. 601 et seq., because the rule creates no additional burden, but lists those communities eligible for the sale of flood insurance.

**Regulatory Classification**

This final rule is not a significant regulatory action under the criteria of section 3(f) of Executive Order 12866 of September 30, 1993, Regulatory Planning and Review, 58 FR 51735.

**Paperwork Reduction Act**

This rule does not involve any collection of information for purposes of the Paperwork Reduction Act, 44 U.S.C. 3501 et seq.

**Executive Order 12612, Federalism**

This rule involves no policies that have federalism implications under Executive Order 12612, Federalism, October 26, 1987, 3 CFR, 1987 Comp., p. 252.

**Executive Order 12778, Civil Justice Reform**

This rule meets the applicable standards of section 2(b)(2) of Executive Order 12778, October 25, 1991, 56 FR 55195, 3 CFR, 1991 Comp., p. 309.

**List of Subjects in 44 CFR Part 64**

Flood insurance, Floodplains.

Accordingly, 44 CFR part 64 is amended as follows: