

\$20,000 to B out of the receipts from the facility. Assuming accurate records are kept, the \$700,000 advance is a contribution to the capital of A under paragraph (a) of this section and is excludable from A's income. The basis of the \$700,000 facility constructed with this contribution to capital is zero. The \$300,000 excess amount is not a contribution to the capital of A under paragraph (a) of this section because it does not meet the expenditure rule described in paragraph (c)(1) of this section. However, this excess amount is not includible in A's income pursuant to paragraph (c)(2)(ii) of this section since the amount is repaid to B within the required time period. The repayment of the \$300,000 excess amount to B in 2000 is not treated as a capital expenditure by A. The \$20,000 payment to B in 2001 is treated as a capital expenditure by A in 2001 resulting in an increase in the adjusted basis of the water facility from zero to \$20,000.

(e) *Statute of limitations*—(1) *Extension of statute of limitations.* Under section 118(d)(1), the statutory period for assessment of any deficiency attributable to a contribution to capital under paragraph (a) of this section does not expire before the expiration of 3 years after the date the taxpayer notifies the Secretary in the time and manner prescribed in paragraph (e)(2) of this section.

(2) *Time and manner of notification.* Notification is made by attaching a statement to the taxpayer's federal income tax return for the taxable year in which any of the reportable items in paragraphs (e)(2)(i) through (iii) of this section occur. The statement must contain the taxpayer's name, address, employer identification number, taxable year and the following information with respect to contributions of property other than water or sewerage disposal facilities that are subject to the expenditure rule described in paragraph (c) of this section:

(i) The amount of contributions in aid of construction expended during the taxable year for property described in section 118(c)(2)(A) (qualified property) as required under paragraph (c)(1) of this section, identified by taxable year in which the contributions were received.

(ii) The amount of contributions in aid of construction that the taxpayer does not intend to expend for qualified property as required under paragraph (c)(1) of this section, identified by taxable year in which the contributions were received.

(iii) The amount of contributions in aid of construction that the taxpayer failed to expend for qualified property as required under paragraph (c)(1) of this section, identified by taxable year in which the contributions were received.

(f) *Effective date.* This section is applicable for any money or other property received by a regulated public utility that provides water or sewerage disposal services on or after the date final regulations are published in the **Federal Register**.

**Robert E. Wenzel,**

*Deputy Commissioner of Internal Revenue.*

[FR Doc. 99-32693 Filed 12-17-99; 8:45 am]

BILLING CODE 4830-01-U

## LIBRARY OF CONGRESS

### Copyright Office

#### 37 CFR Part 201

[Docket No. RM 98-1A]

#### Satellite Carrier Statutory License; Definition of Unserved Household

**AGENCY:** Copyright Office, Library of Congress.

**ACTION:** Notice of termination.

**SUMMARY:** The Copyright Office of the Library of Congress is closing this rulemaking to determine whether local retransmissions are covered by the section 119 satellite statutory license because the matter has been resolved by passage of the Satellite Home Viewer Improvement Act of 1999.

**FOR FURTHER INFORMATION CONTACT:** David O. Carson, General Counsel, or William J. Roberts, Senior Attorney for Compulsory Licenses, P.O. Box 70977, Southwest Station, Washington, DC 20024. Telephone: (202) 707-8380. Fax: (202) 252-3423.

**SUPPLEMENTARY INFORMATION:** On January 26, 1998, by petition from EchoStar Communications Corporation ("EchoStar"), the Copyright Office opened this rulemaking proceeding to consider whether the section 19 satellite carrier statutory license was broad enough in scope to encompass satellite retransmission of television broadcast stations to subscribers who resided within the local markets of those stations. 63 FR 3685 (January 26, 1998). It was the second time in two years that the Copyright Office had been requested to consider whether section 119 covered local retransmissions.

The passage of the Satellite Home Viewer Improvement Act of 1999 ("SHVIA") has rendered this rulemaking proceeding moot. Congress has clarified that local retransmissions are not covered by the section 119 license. Instead, they are covered by the new, royalty-free section 122 license that is expressly limited to local retransmissions of television broadcast stations by satellite carriers.

Because this rulemaking has been superseded by an Act of Congress, the Office is closing the above-captioned docket number and is terminating this proceeding.

Dated: December 15, 1999.

**Marybeth Peters,**

*Register of Copyrights.*

[FR Doc. 99-37906 Filed 12-17-99; 8:45 am]

BILLING CODE 1410-31-M

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[NM39-1-7416b; FRL-6504-8]

#### Approval and Promulgation of Implementation Plans and Designation of Areas for Air Quality Planning Purposes; State of New Mexico; Approval Revised Maintenance Plan for Albuquerque/Bernalillo County; Albuquerque/Bernalillo County, NM; Carbon Monoxide

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

**ACTION:** Proposed rulemaking.

**SUMMARY:** The EPA is taking direct final action on a revision to the State Implementation Plan for New Mexico. This action revises the carbon monoxide maintenance plan, that was adopted by the City of Albuquerque during redesignation to attainment. Albuquerque requested approval of the revision to the CO maintenance plan under section 175A of the Act. In the final rules section of this **Federal Register**, we are approving the revision as a direct final rule without prior proposal, because we view this as a noncontroversial action and anticipate 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 rule, no further activity is contemplated in relation to this rule. If we receive 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. We will not institute a second comment period on this action. Any parties interested in commenting on this action should do so at this time. Please see the direct final notice of this action located elsewhere in today's **Federal Register** for a detailed description of the New Mexico revision to the SIP.

In the "Rules and Regulations" section of this **Federal Register**, EPA is approving Albuquerque's SIP revision

as a direct final rule without prior proposal because the EPA views this as a noncontroversial revision and anticipates no adverse comment. The EPA has explained its reasons for this approval in the preamble to the direct final rule. If EPA receives relevant adverse comment, EPA will withdraw the direct final rule and it will not take effect. The based on this proposed rule. The EPA will not institute a second comment period. Any parties interested in commenting must do so at this time.

**DATES:** Written comments must be received by January 19, 2000.

**ADDRESSES:** You should address comments on this action to Mr. Thomas Diggs, EPA Region 6, Air Planning Section (6PD-L), 1445 Ross Avenue, Suite 1200, Dallas, Texas 75202.

Copies of documents relevant to this action are available for public inspection during normal business hours at the following locations: EPA Region 6 offices, 1445 Ross Avenue, Suite 700, Dallas, Texas 75202, and the Albuquerque Environmental Health Department, Air Pollution Control Division, One Civic Plaza Room 3023, Albuquerque, New Mexico 87102. Anyone wanting to examine these documents should make an appointment with the appropriate office at least two working days in advance.

**FOR FURTHER INFORMATION CONTACT:** Mr. Matthew Witosky at (214) 665-7214, or WITOSKY.MATTHEW@EPA.GOV

**SUPPLEMENTARY INFORMATION:** This document concerns a carbon monoxide maintenance plan, an emission inventory, and a motor vehicle emissions budget. For further information, please see the information provided in the direct final action that is located in the "Rules and Regulations" section of this **Federal Register** publication.

**Authority:** 42 U.S.C. 7401 *et seq.*

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

Environmental protection, Air pollution control, Emission inventory, Maintenance plans, Carbon monoxide.

Dated: November 26, 1999.

**Carl E. Edlund,**

*Acting Regional Administrator,*

[FR Doc. 99-32175 Filed 12-17-99; 8:45 am]

**BILLING CODE 6560-50-P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[MO 090-1090a; FRL-6508-3]

#### Approval and Promulgation of Implementation Plans and Part 70 Operating Permits Program; State of Missouri

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

**ACTION:** Proposed rule.

**SUMMARY:** EPA proposes to approve two State Implementation Plan (SIP) revisions submitted by the state of Missouri. These revisions provide changes to rule 10 CSR 10-3.050, Restriction of Emission of Particulate Matter From Industrial Processes. Approval of these revisions will make them Federally enforceable.

In the final rules section of the **Federal Register**, EPA is approving the state's SIP revisions as a direct final rule without prior proposal because the Agency views this as a noncontroversial revision amendment and anticipates no relevant adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no relevant adverse comments are received in response to this action, no further activity is contemplated in relation to this rule. If EPA receives relevant 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 on this document. Any parties interested in commenting on this action should do so at this time.

**DATES:** Comments on this proposed rule must be received in writing by January 19, 2000.

**ADDRESSES:** Comments may be mailed to Wayne Kaiser, Environmental Protection Agency, Air Planning and Development Branch, 901 North 5th Street, Kansas City, Kansas 66101.

**FOR FURTHER INFORMATION CONTACT:** Wayne Kaiser at (913) 551-7603.

**SUPPLEMENTARY INFORMATION:** See the information provided in the direct final rule which is located in the rules section of the **Federal Register**.

Dated: November 29, 1999.

**Dennis Grams,**

*Regional Administrator, Region VII.*

[FR Doc. 99-32376 Filed 12-17-99; 8:45 am]

**BILLING CODE 6560-50-P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[IN114-1b; FRL-6501-1]

#### Approval and Promulgation of Implementation Plan; Indiana Volatile Organic Compound Rules

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

**ACTION:** Proposed rule.

**SUMMARY:** EPA is proposing to approve the August 18, 1999, Indiana State Implementation Plan (SIP) revision request concerning amendments to Indiana's automobile refinishing rules for Lake, Porter, Clark, and Floyd Counties, and new rules for Stage I gasoline vapor recovery and automobile refinishing spray-gun requirements for Vanderburgh County.

In the final rules section of this **Federal Register**, the EPA is approving the State's request as a direct final rule without prior proposal because EPA views this action as noncontroversial and anticipates no adverse comments. A detailed rationale for approving the State's request is set forth in the direct final rule. The direct final rule will become effective without further notice unless the Agency receives relevant adverse written comment on this action. Should the Agency receive such comment, it will publish a final rule informing the public that the direct final rule will not take effect and such public comment received will be addressed in a subsequent final rule based on this proposed rule. If no adverse written comments are received, the direct final rule will take effect on the date stated in that document and no further activity will be taken on this proposed rule. EPA does not plan to institute a second comment period on this action. Any parties interested in commenting on this action should do so at this time.

**DATES:** Written comments must be received on or before January 19, 2000.

**ADDRESSES:** Written comments should be sent to: J. Elmer Bortzer, Chief, Regulation Development Section, Air Programs Branch (AR-18J), Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604.

Copies of the State submittal are available for inspection at: Regulation Development Section, Air Programs Branch (AR-18J), Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604.

**FOR FURTHER INFORMATION CONTACT:** Mark J. Palermo, Environmental