(b) Bond account. Where the amount of a bonded manufacturer's bond is less than the maximum amount prescribed in paragraph (a) of this section, the bonded manufacturer must maintain an account reflecting all outstanding taxes for which the manufacturer's bond is chargeable. A manufacturer must debit that account with the amount of tax that was agreed to be paid under § 41.111 or that is otherwise chargeable against the bond and then must credit the account for the amount paid on TTB F 5000.25 or other TTB-prescribed document, at the time it is filed. A manufacturer who will defer payment of tax for a shipment of tobacco products or cigarette papers or tubes under this subpart must have sufficient credit in this account to cover the taxes prior to making the shipment to the United States.

(Approved by the Office of Management and Budget under control number 1513–0108)

Signed: January 17, 2008.

#### John J. Manfreda,

Administrator.

Approved: February 27, 2008.

#### Timothy E. Skud,

Deputy Assistant Secretary (Tax, Trade, and Tariff Policy).

[FR Doc. E8–6513 Filed 3–28–08; 8:45 am] BILLING CODE 4810–31–P

# DEPARTMENT OF HOMELAND SECURITY

# **Coast Guard**

33 CFR Part 117

[Docket No. USCG-2007-0096]

RIN 1625-AA09

Drawbridge Operation Regulation; Gulf Intracoastal Waterway, Mile 113, St. Petersburg Beach, FL

**AGENCY:** Coast Guard, DHS.

**ACTION:** Final rule.

SUMMARY: The Coast Guard is changing the operating regulations governing the Pinellas Bayway Structure "E" (SR 679 Bridge), Gulf Intracoastal Waterway, mile 113, St. Petersburg Beach, Pinellas County, Florida. This rule will provide vehicular traffic relief during heavy vehicular traffic periods flowing into a nearby county park and will meet the reasonable needs of navigation.

**DATES:** This rule is effective April 30, 2008.

**ADDRESSES:** Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, are part of

docket [Docket No. USCG-2007-0096] and are available online at www.regulations.gov. This material is also available for inspection or copying at two locations: the Docket Management Facility (M30), U.S. Department of Transportation, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays and at Commander (dpb), Seventh Coast Guard District, 909 S.E. 1st Avenue, Room 432, Miami, Florida 33131-3028 between 8 a.m. and 4:30 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call Mr. Michael Lieberum, Seventh Coast Guard District, Bridge Administration Branch, telephone 305–415–6744. If you have questions on viewing the docket, call Renee W. Wright, Program Manager, Docket Operations, telephone 202–366–9826

#### SUPPLEMENTARY INFORMATION:

#### **Regulatory Information**

On December 4, 2007, we published a notice of proposed rulemaking (NPRM) entitled Drawbridge Operation Regulations; Gulf Intracoastal Waterway, mile 113, St. Petersburg Beach, FL in the **Federal Register**. 72 FR 68116. We have received no comments on the proposed rule. No public meeting was requested, and none was held.

#### **Background and Purpose**

The Pinellas Bayway Structure "E" (SR 679) Bridge, Gulf Intracoastal Waterway mile 113, St. Petersburg Beach, Pinellas County, Florida, currently opens on signal; except that, from 9 a.m. to 7 p.m. the draw need only open on the hour, 20 minutes after the hour, and 40 minutes after the hour. The bridge provides vehicular access into and out of a popular county park.

At the request of Florida State Representative Frishe's office, who is acting on behalf of local citizens, the Coast Guard is changing this regulation which will require the Pinellas Bayway "E" Bridge to open on signal, except that from 7 a.m. to 9 p.m. the bridge will open on the hour and half-hour. Public vessels of the United States, tugs with tows and vessels in distress shall be allowed to pass at any time.

# **Discussion of Comments and Changes**

The Coast Guard received no comments in response to the notice of proposed rulemaking (NPRM). For this reason no changes were made to the proposals for this final rule.

## **Regulatory Evaluation**

This rule is not a "significant regulatory action" under section 3(f) of Executive Order 12866, Regulatory Planning and Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. The Office of Management and Budget has not reviewed it under that Order.

This rule allows for scheduled bridge openings, and all waterway restrictions or closure times are published, giving adequate time for mariners to plan accordingly.

#### **Small Entities**

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered whether this rule would have a significant economic impact on a substantial number of small entities. The term "small entities" comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000.

For the reason stated above, the Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities.

#### **Assistance for Small Entities**

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we offered to assist small entities in understanding the rule so that they could better evaluate its effects on them and participate in the rulemaking process.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency's responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1-888-REG-FAIR (1-888-734-3247). The Coast Guard will not retaliate against small entities that question or complain about the rule or any policy or action of the Coast Guard.

# **Collection of Information**

This rule calls for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

# **Federalism**

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on State or local governments and would either preempt State law or impose a substantial direct cost of compliance on them. We have analyzed this rule under that Order and have determined that it does not have implications for federalism.

#### **Unfunded Mandates Reform Act**

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 or more in any one year. Though this rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

### **Taking of Private Property**

This rule will not affect a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

#### Civil Justice Reform

This rule meets applicable standards in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

# **Protection of Children**

We have analyzed this rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and would not create an environmental risk to health or risk to safety that might disproportionately affect children.

# **Indian Tribal Governments**

This rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

#### **Energy Effects**

We have analyzed this rule under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use. We have determined that it is not a "significant energy action" under that order because it is not a "significant regulatory action" under Executive Order 12866 and is not likely to have a significant adverse effect on the supply, distribution, or use of energy. The Administrator of the Office of Information and Regulatory Affairs has not designated it as a significant energy action. Therefore, it does not require a Statement of Energy Effects under Executive Order 13211.

#### **Technical Standards**

The National Technology Transfer and Advancement Act (NTTAA) (15 U.S.C. 272 note) directs agencies to use voluntary consensus standards in their regulatory activities unless the agency provides Congress, through the Office of Management and Budget, with an explanation of why using these standards would be inconsistent with applicable law or otherwise impractical. Voluntary consensus standards are technical standards (e.g., specifications of materials, performance, design, or operation; test methods; sampling procedures; and related management systems practices) that are developed or adopted by voluntary consensus standards bodies.

This rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

#### Environment

We have analyzed this rule under Commandant Instruction M16475.lD, which guides the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321-4370f), and have concluded that there are no factors in this case that would limit the use of a categorical exclusion under section 2.B.2 of the Instruction. Therefore, this rule is categorically excluded, under figure 2-1, paragraph (32)(e) of the Instruction, from further environmental documentation. Under figure 2-1, paragraph (32)(e), of the Instruction, an "Environmental Analysis Check List" and a "Categorical Exclusion Determination" are not required for this

### List of Subjects in 33 CFR Part 117

Bridges.

■ For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 117 as follows:

# PART 117—DRAWBRIDGE OPERATION REGULATIONS

■ 1. The authority citation for part 117 continues to read as follows:

Authority: 33 U.S.C. 499; 33 CFR 1.05–1; Department of Homeland Security Delegation No. 0170.1.

■ 2. Revise § 117.287(d)(4) to read as follows:

# § 117.287 Gulf Intracoastal Waterway.

(d)(4) Pinellas Bayway Structure "E" (SR 679) bridge, mile 113.0 at St. Petersburg Beach. The draw shall open on signal, except that from 9 a.m. to 7 p.m. the draw need open only on the hour and 30 minutes past the hour.

Dated: March 13, 2008.

### W.D. Lee,

Captain, U.S. Coast Guard, Acting Commander, Seventh Coast Guard District. [FR Doc. E8–6481 Filed 3–28–08; 8:45 am] BILLING CODE 4910–15–P

# DEPARTMENT OF HOMELAND SECURITY

#### **Coast Guard**

33 CFR Part 117

[Docket No. USCG-2008-0117]

RIN 1625-AA09

Drawbridge Operation Regulation; Gulf Intracoastal Waterway, Bradenton Beach, FL, Schedule Change

**AGENCY:** Coast Guard, DHS. **ACTION:** Temporary rule.

**SUMMARY:** The Coast Guard is changing the operating regulations governing the Cortez bridge mile 87.4 and the Anna Maria bridge mile 89.2 across the Gulf Intracoastal Waterway to allow for the rehabilitation of the Anna Maria Bridge. This rule will allow each bridge to open on a twice an hour schedule, except that they will be closed to navigation in the evening; also each bridge will open once every hour during the 45 day vehicle closure period on the Anna Maria Bridge. This action is necessary for worker safety and will assist in expediting the rehabilitation of the Anna Maria Bridge.

**DATES:** This temporary final rule is effective from 7 a.m. March 15, 2008 through 7 p.m. December 31, 2008.

**ADDRESSES:** Documents indicated in this preamble as being available in the docket are part of docket USCG-2008-0117 and are available online at