

a public hearing was scheduled for January 10, 2019 at 10 a.m. in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC. The subject of the public hearing contains proposed regulations that provide guidance under new section 1400Z-2 of the Internal Revenue Code (Code) relating to gains that may be deferred as a result of a taxpayer's investment in a qualified opportunity fund (QOF).

The public comment period for these regulations expired on December 28, 2018. The notice of proposed rulemaking and notice of hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be discussed. The outlines of topics to be discussed were due by December 28, 2018. Because of the government shutdown the public hearing scheduled for January 10, 2019 at 10:00 a.m. was not held and is rescheduled for February 14, 2019.

Martin V. Franks,
Branch Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2019-00704 Filed 1-29-19; 4:15 pm]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R01-OAR-2016-0168; FRL-9988-29-Region 1]

Air Plan Approval; Connecticut; Motor Vehicle Inspection and Maintenance Program Certification

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to approve the motor vehicle emissions inspection and maintenance (I/M) program certifications contained in State Implementation Plan (SIP) revisions submitted by the State of Connecticut relating to the 2008 8-hour ozone National Ambient Air Quality Standards (NAAQS). The SIP revisions pertain to the Greater Connecticut and the Connecticut portion of the New York-Northern New Jersey-Long Island, NY-NJ-CT moderate ozone nonattainment areas. The intended effect of this action is to propose approval of Connecticut's motor vehicle emissions I/M program certifications. This action is being taken under the Clean Air Act (CAA).

DATES: Written comments must be received on or before March 4, 2019.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA-R01-OAR-2016-0168 at <https://www.regulations.gov>, or via email to hubbard.elizabeth@epa.gov. For comments submitted at *Regulations.gov*, follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from *Regulations.gov*. For either manner of submission, the EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. The EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.* on the web, cloud, or other file sharing system). For additional submission methods, please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section. For the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <https://www.epa.gov/dockets/commenting-epa-dockets>. Publicly available docket materials are available at <https://www.regulations.gov> or at the U.S. Environmental Protection Agency, EPA Region 1 Regional Office, Office of Ecosystem Protection, Air Quality Planning Unit, 5 Post Office Square—Suite 100, Boston, MA. EPA requests that if at all possible, you contact the contact listed in the **FOR FURTHER INFORMATION CONTACT** section to schedule your inspection. The Regional Office's official hours of business are Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding legal holidays.

FOR FURTHER INFORMATION CONTACT: Elizabeth Hubbard, Air Quality Planning Unit, U.S. Environmental Protection Agency, EPA Region 1, 5 Post Office Square—Suite 100 (Mail Code: OEP05-2), Boston, MA 02109-3912; (617) 918-1614; hubbard.elizabeth@epa.gov.

SUPPLEMENTARY INFORMATION: Throughout this document whenever “we,” “us,” or “our” is used, we mean EPA.

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I. Background and Purpose

On January 17, 2017, the Connecticut Department of Energy and Environmental Protection (DEEP) submitted a SIP revision regarding the 2008 ozone NAAQS for the Greater Connecticut moderate nonattainment area. On August 8, 2017, Connecticut DEEP submitted a SIP revision for the State's portion of the New York-Northern New Jersey-Long Island (NY-NJ-CT) moderate nonattainment area for the 2008 ozone NAAQS. On October 1, 2018, EPA published a final rulemaking (See 83 FR 49297) approving several portions of the January 17, 2017 and August 8, 2017 SIP submittals; the final rule approved reasonable further progress (RFP) demonstrations, motor vehicle emissions budgets (MVEBs), reasonably available control measures (RACM) analyses, and contingency measures for the Greater Connecticut and the Connecticut portion of the NY-NJ-CT moderate ozone nonattainment areas. In this proposed rulemaking action, we are proposing to approve submittals for the motor vehicle emissions inspection and maintenance (I/M) program certifications for the 2008 ozone NAAQS for both the Greater Connecticut and the Connecticut portion of the NY-NJ-CT moderate nonattainment areas. Although Connecticut's January 17, 2017 and August 8, 2017 submittals also included attainment demonstrations for the 2008 ozone standard, we are not addressing those submittals in this proposed rulemaking. Additional background information can be found in our October 1, 2018 final rule (83 FR 49297), the final rule's associated proposed rulemaking on August 3, 2018 (83 FR 38104), and at <https://www.regulations.gov> within the Docket ID No. EPA-R01-OAR-2016-0168.

II. Description of State's I/M Program Certifications

Under the 2008 ozone NAAQS requirements, Connecticut is required to implement a basic I/M program for light-duty motor vehicles. However, due to more stringent nonattainment designations under previous NAAQS and Connecticut's inclusion as part of the Ozone Transport Region (OTR), Connecticut implements an enhanced I/M program. The enhanced I/M program tests gasoline-fueled and diesel-fueled motor vehicles through 10,000 pounds

gross vehicle weight rating (GVWR), requires onboard diagnostic testing on Model Year (MY) 1996 and newer vehicles, and requires more comprehensive tailpipe testing on MY 1995 and older vehicles. The enhanced I/M program also implements an Emissions Control Device Inspection through visual inspection for the presence of catalytic converter(s) and other major emissions control equipment.

III. Evaluation of State's SIP-Approved I/M Program

Connecticut's I/M program was first approved into the SIP on May 21, 1984 (49 FR 10542) and has been modified several times to accommodate the CAA requirements and technological advancements such as on-board diagnostic testing. As part of the OTR, Connecticut is required to implement an enhanced I/M program in specific areas per CAA 184(b)(1). Connecticut exceeds federal requirements by requiring the enhanced I/M program statewide. EPA approved revisions to Connecticut's I/M program into the SIP in 2008 and 2015 (see 73 FR 74019 and 80 FR 13768 respectively). We find that Connecticut's I/M program certifications further strengthen the SIP and meet federal requirements.

IV. Proposed Action

We are proposing to approve the motor vehicle emissions I/M program certifications included in the attainment demonstrations submitted by the State of Connecticut for the 2008 ozone NAAQS for the Greater Connecticut and the Connecticut portion of the New York-Northern New Jersey-Long Island, NY-NJ-CT moderate nonattainment areas.

EPA is soliciting public comments on the issues discussed in this notice or on other relevant matters. These comments will be considered before taking final action. Interested parties may participate in the Federal rulemaking procedure by submitting written comments to this proposed rulemaking by following the instructions listed in the **ADDRESSES** section of this **Federal Register**.

V. Statutory and Executive Order Reviews

Under the Clean Air Act, the Administrator is required to approve a SIP submission that complies with the provisions of the Act and applicable Federal regulations. 42 U.S.C. 7410(k); 40 CFR 52.02(a). Thus, in reviewing SIP submissions, EPA's role is to approve state choices, provided that they meet the criteria of the Clean Air Act.

Accordingly, this proposed action merely approves state law as meeting Federal requirements and does not impose additional requirements beyond those imposed by state law. For that reason, this proposed action:

- Is not a significant regulatory action subject to review by the Office of Management and Budget under Executive Orders 12866 (58 FR 51735, October 4, 1993) and 13563 (76 FR 3821, January 21, 2011);
- This action is not expected to be an Executive Order 13771 regulatory action because this action is not significant under Executive Order 12866;
- Does not impose an information collection burden under the provisions of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*);
- Is certified as not having a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*);
- Does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Pub. L. 104-4);
- Does not have Federalism implications as specified in Executive Order 13132 (64 FR 43255, August 10, 1999);
- Is not an economically significant regulatory action based on health or safety risks subject to Executive Order 13045 (62 FR 19885, April 23, 1997);
- Is not a significant regulatory action subject to Executive Order 13211 (66 FR 28355, May 22, 2001);
- Is not subject to requirements of Section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) because application of those requirements would be inconsistent with the Clean Air Act; and
- Does not provide EPA with the discretionary authority to address, as appropriate, disproportionate human health or environmental effects, using practicable and legally permissible methods, under Executive Order 12898 (59 FR 7629, February 16, 1994).

In addition, the SIP is not approved to apply on any Indian reservation land or in any other area where EPA or an Indian tribe has demonstrated that a tribe has jurisdiction. In those areas of Indian country, the rule does not have tribal implications and will not impose substantial direct costs on tribal governments or preempt tribal law as specified by Executive Order 13175 (65 FR 67249, November 9, 2000).

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Carbon monoxide, Incorporation by reference, Intergovernmental relations, Lead, Nitrogen dioxide, Ozone, Particulate matter, Reporting and recordkeeping requirements, Sulfur oxides, Volatile organic compounds.

Dated: December 21, 2018.

Alexandra Dunn,

Regional Administrator, EPA Region 1.

[FR Doc. 2019-00656 Filed 1-31-19; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R04-OAR-2018-0018; FRL-9988-82-Region 4]

Air Plan Approval; Kentucky: Jefferson County Prevention of Significant Deterioration

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to approve two revisions to the Jefferson County portion of the Kentucky State Implementation Plan (SIP), submitted by the Commonwealth of Kentucky, through the Energy and Environment Cabinet (Cabinet), with letters dated August 25, 2017, and March 15, 2018. The proposed SIP revisions were submitted by the Cabinet on behalf of the Louisville Metro Air Pollution Control District (District) and make amendments to Jefferson County's regulation regarding the prevention of significant deterioration (PSD) permitting program. This action is being proposed pursuant to the Clean Air Act (CAA or Act).

DATES: Comments must be received on or before March 4, 2019.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA-R04-OAR-2018-0018 at <http://www.regulations.gov>. Follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from *Regulations.gov*. EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is