

place for the hearing will be published in the Federal Register.

Drafting Information

The principal author of the regulations is Renay France, Office of Assistant Chief Counsel (Income Tax and Accounting), IRS. However, other personnel from IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 31 is proposed to be amended as follows:

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

Paragraph 1. The authority citation for part 31 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. Section 31.9999-0 is added to read as follows:

§ 31.9999-0 Effective date.

[The text of this proposed section is the same as the text of § 35a.9999-0T published elsewhere in this issue of the Federal Register].

Margaret Milner Richardson,
Commissioner of Internal Revenue.

[FR Doc. 95-30734 Filed 12-20-95; 8:45 am]

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DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 936

[SPATS No. OK-015-FOR]

Oklahoma Abandoned Mine Land Reclamation Plan

AGENCY: Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

ACTION: Proposed rule; public comment period and opportunity for public hearing.

SUMMARY: OSM is announcing receipt of a proposed amendment to the Oklahoma abandoned mine land reclamation plan (hereinafter referred to as the "Oklahoma plan") under the Surface

Mining Control and Reclamation Act of 1977 (SMCRA). The proposed amendment pertains to abandoned mine land reclamation (AMLR) goals and objectives, project ranking and selection, coordination between reclamation agencies, reclamation on private land, eligible lands and waters, public participation, agency administrative and management structure, reclamation set-aside trust funds, contractor eligibility requirements, and acid mine drainage projects. The amendment is intended to bring the Oklahoma AMLR Program into compliance with Federal AMLR regulations. It will allow the Oklahoma Conservation Commission to participate in AMLR activities authorized by the Omnibus Budget Reconciliation Act of 1990 and the Energy Policy Act of 1992.

DATES: Written comments must be received by 4:00 p.m., c.s.t., January 22, 1996. If requested, a public hearing on the proposed amendment will be held on January 16, 1996. Requests to speak at the hearing must be received by 4:00 p.m., c.s.t., on January 5, 1996.

ADDRESSES: Written comments and requests to speak at the hearing should be mailed or hand delivered to Jack R. Carson, Acting Director, Tulsa Field Office at the address listed below.

Copies of the Oklahoma plan, the proposed amendment, a listing of any scheduled public hearings, and all written comments received in response to this document will be available for public review at the addresses listed below during normal business hours, Monday through Friday, excluding holidays. Each requester may receive one free copy of the proposed amendment by contacting OSM's Tulsa Field Office.

Jack R. Carson, Acting Director, Tulsa Field Office, Office of Surface Mining Reclamation and Enforcement, 5100 East Skelly Drive, Suite 470, Tulsa, Oklahoma 74135-6547, Telephone: (918) 581-6430.

Oklahoma Conservation Commission, 2800 N. Lincoln Blvd., Suite 160, Oklahoma City, Oklahoma 73105-4210, Telephone: (405) 521-2384.

FOR FURTHER INFORMATION CONTACT: Jack R. Carson, Acting Director, Tulsa Field Office, Telephone: (918) 581-6430.

SUPPLEMENTARY INFORMATION:

I. Background on the Oklahoma Plan

On January 21, 1982, the Secretary of the Interior approved the Oklahoma plan. Background information on the Oklahoma plan, including the Secretary's findings, the disposition of comments, and the approval of the plan

can be found in the January 21, 1982, Federal Register (47 FR 2989).

II. Description of the Proposed Amendment

By letter dated November 13, 1995 (Administrative Record No. OAML-63), Oklahoma submitted a proposed amendment to its AMLR plan pursuant to SMCRA. Oklahoma submitted the proposed amendment in response to a September 26, 1994, letter from OSM (Administrative Record No. OAML-65), in accordance with 30 CFR 884.15(d), concerning revisions to the AML regulations at 30 CFR Chapter VII, Subchapter R (59 FR 28136, May 31, 1994).

Oklahoma proposes to amend its administrative rules at OAC 155:15, Oklahoma Abandoned Mine Land Program. Oklahoma proposes to amend its Reclamation Plan at sections 884.13(c)1, Goals and Objectives; 884.13(c)2, Project Ranking and Selection; 884.13(c)3, Interagency Coordination; 884.13(c)5, Eligible Lands and Waters; 884.13(c)7, Public Participation; and 884.13(d)1, Administrative and Management Structure.

(1) OAC 155:15, Oklahoma Abandoned Mine Land Reclamation Program Rules

Subsection 1-2, is revised to clarify definitions used later in the rules. Subsection 1-3, subpart (4) is added to require that contracts for AML projects only be awarded to successful bidders who are determined eligible to receive funds by using OSM's Applicant Violator System. Subsection 1-3 is revised to ensure that certain coal mine sites damaged and abandoned after August 3, 1977, are eligible for reclamation funding if the mining (1) took place during the interim program or (2) ended on or before November 5, 1990, and the surety for the mining company became insolvent during that period. Changes to Subsection 1-6 revise the objectives of reclamation project funding and the priority of those objectives. Objectives (4), Research and Demonstration, and (7), Construction of Public Facilities, are eliminated. The priority of order of the other objectives remains unchanged. Subsection 1-14 is added to allow for the construction, repair or enhancement of facilities related to water supplies where such supplies have been adversely affected by coal mining practices. Subsection 1-15 adds requirements for the establishment of special trust accounts that will provide for coal reclamation after September 30, 1995. Once established, Oklahoma may then set aside 10% of its annual grant funding