

calendar year during which the employee is employed by the employer.

(ii) *Application of method.* Under this method, an employee does not satisfy the location-of-services requirement during any part of a calendar year unless substantially all of the services performed by the employee for the employer during that calendar year (or, if the employee is employed by the employer for less than the entire calendar year, the portion of that calendar year during which the employee is employed by the employer) are performed within the empowerment zone in a trade or business of the employer.

(3) *Examples.* This paragraph (b) may be illustrated by the following examples. In each example, the employees satisfy the abode requirement at all relevant times and all services performed by the employees for their employer are performed in a trade or business of the employer. The employees are not precluded from being qualified zone employees by section 1396(d)(2) (certain employees ineligible). No portion of the employees' wages is precluded from being qualified zone wages by section 1396(c)(2) (only first \$15,000 of wages taken into account) or section 1396(c)(3) (coordination with targeted jobs credit and work opportunity credit). The examples are as follows:

Example 1. (i) Employer X has a weekly pay period for all its employees. Employee A works for X throughout 1997. During each of the first 20 weekly pay periods in 1997, substantially all of A's work for X is performed within the empowerment zone in which A resides. A also works in the zone at various times during the rest of the year, but there is no other pay period in which substantially all of A's work for X is performed within the empowerment zone.

(ii) Employer X uses the pay period method. For each of the first 20 pay periods of 1997, A is a qualified zone employee, all of A's wages from X are qualified zone wages, and X may claim the empowerment zone employment credit with respect to those wages. X cannot claim the credit with respect to any of A's wages for the rest of 1997.

Example 2. (i) Employer Y has a weekly pay period for its factory workers and a bi-weekly pay period for its office workers. Employee B works for Y in various factories and Employee C works for Y in various offices.

(ii) Employer Y uses the pay period method. Y must use B's weekly pay periods to determine the periods (if any) in which B is a qualified zone employee. Y may claim the empowerment zone employment credit with respect to B's wages only for the weekly pay periods for which B is a qualified zone employee, because those are B's only wages that are qualified zone wages. Y must use C's bi-weekly pay periods to determine the periods (if any) in which C is a qualified zone

employee. Y may claim the credit with respect to C's wages only for the bi-weekly pay periods for which C is a qualified zone employee, because those are C's only wages that are qualified zone wages.

Example 3. (i) Employees D and E work for Employer Z throughout 1997. Although some of D's work for Z in 1997 is performed outside the empowerment zone in which D resides, substantially all of it is performed within the empowerment zone. E's work for Z is performed within the empowerment zone in which E resides for several weeks of 1997 but outside the zone for the rest of the year so that, viewed on an annual basis, E's work is not substantially all performed within the empowerment zone.

(ii) Employer Z uses the calendar year method. D is a qualified zone employee for the entire year, all of D's 1997 wages from Z are qualified zone wages, and Z may claim the empowerment zone employment credit with respect to all of those wages, including the portion attributable to work outside the zone. Under the calendar year method, E is not a qualified zone employee for any part of 1997, none of E's 1997 wages are qualified zone wages, and Z cannot claim any empowerment zone employment credit with respect to E's wages for 1997. Z cannot use the calendar year method for D and the pay period method for E because Z must use the same method for all employees. For 1998, however, Z can switch to the pay period method for E if Z also switches to the pay period method for D and all Z's other employees.

(c) *Effective date.* This section applies with respect to wages paid or incurred on or after December 21, 1994.

Margaret Milner Richardson,
Commissioner of Internal Revenue.

[FR Doc. 96-31718 Filed 12-13-96; 8:45 am]
BILLING CODE 4830-01-U

DEPARTMENT OF LABOR

Occupational Safety and Health Administration

29 CFR Part 1926

[Docket No. S-775]

RIN 1218-AA65

Negotiated Rulemaking Committee; Reestablish

AGENCY: Occupational Safety and Health Administration (OSHA), Department of Labor.

ACTION: Notice of reestablishment of the Steel Erection Negotiated Rulemaking Advisory Committee charter.

SUMMARY: The Secretary of Labor has determined that it is in the public interest to reestablish the charter of Steel Erection Negotiated Rulemaking Advisory Committee (SENAC) for the Committee to complete its charge to

make recommendations to OSHA on a proposed rule for steel erection activities in construction. The reestablishment of the charter will allow SENAC to continue its work for a period of two years or until the promulgation of the final standard, whichever occurs first.

DATES: The Charter will be filed on December 31, 1996.

ADDRESSES: Any written comments in response to this notice should be sent in quadruplicate, to the Docket Officer, Docket S-775, U.S. Department of Labor, Occupational Safety and Health Administration, Room N2624, 200 Constitution Avenue, N.W., Washington, D.C. 20210 (202) 219-7894.

FOR FURTHER INFORMATION CONTACT: Ms. Bonnie Friedman, Director, Office of Information and Consumer Affairs, OSHA, U.S. Department of Labor, Room N-3647, 200 Constitution Avenue, N.W., Washington, D.C. 20210; telephone (202) 219-8615.

SUPPLEMENTARY INFORMATION: In accordance with the Federal Advisory Committee Act (Title 5 U.S.C. App. I), section 3 of 1990, Title 5 U.S.C. 561, et seq., the Secretary of Labor has determined that the reestablishment of SENAC's charter is in the public interest in connection with the performance of duties imposed on the Department by the Occupational Safety and Health Act (29 U.S.C. 651, et seq.).

SENAC is composed of 20 members including representatives from labor, industry, small business, public interests and government agencies appointed by the Secretary of Labor.

The Department of Labor anticipates that the SENAC Committee will soon complete its work on the first phase of a revised steel erection standard. The Committee did not believe it had enough information to agree on one issue that was a part of its original mandate, the standards governing slippery metal deck surfaces. The Committee will seek information, data, studies, and views from all interested members of the public to assist in developing a recommendation on this issue.

The Committee will report to the Assistant Secretary for Occupational Safety and Health. It will function solely as an advisory body in compliance with the provisions of the Federal Advisory Committee Act (FACA) and the Negotiated Rulemaking Act (NRA). Its charter will be filed, as required by FACA, within fifteen (15) days of the date of this publication.

Meetings of this committee will be announced in the Federal Register and are open to the public.

Interested parties are invited to submit comments regarding the re-establishment of the committee to the Docket Officer, Docket S-775, U.S. Department of Labor, Occupational Safety and Health Administration, Room N2624, 200 Constitution Avenue, N.W., Washington, D.C. 20210; (202) 219-7894. All parties interested in furnishing information, data, studies, and views on the matter of slippery metal deck surfaces may furnish such material to the Committee at the same address.

With this notice, I am reestablishing the charter of the Steel Erection Negotiated Rulemaking Advisory Committee.

Signed at Washington, DC this 10th day of December, 1996.

Robert B. Reich,

Secretary of Labor.

[FR Doc. 96-31807 Filed 12-13-96; 8:45 am]

BILLING CODE 4510-26-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[FL-067-1-9635b; FRL-5640-5]

Approval and Promulgation of Implementation Plans Florida: Approval of Revisions to the State Implementation Plan

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The EPA proposes to approve the State implementation plan (SIP) revision submitted by the State of Florida for the purpose of granting variances from the Stage II vapor recovery program. In the final rules section of this Federal Register, the EPA is approving the State's SIP revision as a direct final rule without prior proposal because the Agency views this as a noncontroversial revision amendment and anticipates 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 proposed rule, no further activity is contemplated in relation to this proposed rule. If EPA receives 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. The EPA will not institute a second comment period on this document. Any parties interested in commenting on this document should do so at this time.

DATES: To be considered, comments must be received by January 15, 1997.

ADDRESSES: Written comments on this action should be addressed to Alan Powell at the EPA Regional Office listed.

Copies of the documents relative to this action are available for public inspection during normal business hours at the following locations. The interested persons wanting to examine these documents should make an appointment with the appropriate office at least 24 hours before the visiting day.

Environmental Protection Agency, Region 4 Air Programs Branch, 100 Alabama Street, SW, Atlanta, Georgia 30303. Florida Department of Environmental Protection, Twin Towers Office Building, 2600 Blair Stone Road, Tallahassee, Florida 32399-2400.

FOR FURTHER INFORMATION CONTACT: Alan Powell, Regulatory Planning and Development Section, Air Programs Branch, Air, Pesticides & Toxics Management Division, Region 4 Environmental Protection Agency, 100 Alabama Street, SW., Atlanta, Georgia 30303. The telephone number is 404/562-9045. Reference file FL-067-1-9635.

SUPPLEMENTARY INFORMATION: For additional information see the direct final rule which is published in the rules section of this Federal Register.

Dated: September 5, 1996.

A. Stanley Meiburg,

Acting Regional Administrator.

[FR Doc. 96-31593 Filed 12-13-96; 8:45 am]

BILLING CODE 6560-50-F

40 CFR Part 55

[FRL-5664-5]

Outer Continental Shelf Air Regulations; Consistency Update for California

AGENCY: Environmental Protection Agency ("EPA").

ACTION: Notice of proposed rulemaking; consistency update.

SUMMARY: EPA is proposing to update a portion of the Outer Continental Shelf ("OCS") Air Regulations. Requirements applying to OCS sources located within 25 miles of states' seaward boundaries must be updated periodically to remain consistent with the requirements of the corresponding onshore area ("COA"), as mandated by section 328(a)(1) of the Clean Air Act ("the Act"), the Clean Air Act Amendments of 1990. The portion of the OCS air regulations that is being updated pertains to the requirements for OCS sources for which the Santa

Barbara County Air Pollution Control District (Santa Barbara County APCD), the South Coast Air Quality Management District (South Coast AQMD) and the Ventura County Air Pollution Control District (Ventura County APCD) are the designated COAs. The OCS requirements for the above Districts, contained in the Technical Support Document, are proposed to be incorporated by reference into the Code of Federal Regulations and are listed in the appendix to the OCS air regulations. Proposed changes to the existing requirements are discussed below.

DATES: Comments on the proposed update must be received on or before January 15, 1997.

ADDRESSES: Comments must be mailed (in duplicate if possible) to: EPA Air Docket (A-5), Attn: Docket No. A-93-16 Section XIII, Environmental Protection Agency, Air and Toxics Division, Region 9, 75 Hawthorne St., San Francisco, CA 94105.

Docket: Supporting information used in developing the proposed notice and copies of the documents EPA is proposing to incorporate by reference are contained in Docket No. A-93-16 Section XIII. This docket is available for public inspection and copying Monday-Friday during regular business hours at the following locations:

EPA Air Docket (A-5), Attn: Docket No. A-93-16 Section XIII, Environmental Protection Agency, Air and Toxics Division, Region 9, 75 Hawthorne St., San Francisco, CA 94105.

EPA Air Docket (LE-131), Attn: Air Docket No. A-93-16 Section XIII, Environmental Protection Agency, 401 M Street SW, Room M-1500, Washington, DC 20460. A reasonable fee may be charged for copying.

FOR FURTHER INFORMATION CONTACT: Christine Vineyard, Air and Toxics Division (Air-4), U.S. EPA Region 9, 75 Hawthorne Street, San Francisco, CA 94105, (415) 744-1197.

SUPPLEMENTARY INFORMATION:

Background

On September 4, 1992, EPA promulgated 40 CFR part 55¹, which established requirements to control air pollution from OCS sources in order to attain and maintain federal and state

¹ The reader may refer to the Notice of Proposed Rulemaking, December 5, 1991 (56 FR 63774), and the preamble to the final rule promulgated September 4, 1992 (57 FR 40792) for further background and information on the OCS regulations.