

The State of Washington asserts that the ANT requirement is a local emergency preparedness measure that applies only to in-state facilities that unload crude-by-rail shipments, with no attendant reporting duties for shippers or carriers. Yet, it is unclear from where, and whom, the facilities will get the crude oil's "type" and "vapor pressure" data in order to comply with the amended ANT requirement. A reasonable inference could be made that this information must be provided by the shipper or carrier. Notwithstanding, we cannot ignore the fact that none of the refineries that submitted comments in this proceeding provided any meaningful information regarding how they have been complying with the current iteration of the requirement, or how they intend to comply with the amended law. Without more information, it is unclear whether there is a sufficient nexus to the ANT requirement and the Federal requirements that fully implicates HMTA preemption. Therefore, on balance, PHMSA finds that the administrative record regarding the ANT requirement is insufficient to make a determination whether the requirement is preempted under the HMTA.

## VII. Ruling

PHMSA finds that Washington State's vapor pressure requirement setting a vapor pressure limit of 9 psi for crude oil, has created a scheme for classifying a hazardous material that is not substantively the same as the Federal hazardous materials regulations. PHMSA also finds that the vapor pressure requirement is a handling requirement that is not substantively the same as existing Federal requirements. Furthermore, PHMSA has determined that the vapor pressure requirement is an obstacle to accomplishing and carrying out the HMTA and HMR, and is, therefore preempted.

In addition, PHMSA finds that the administrative record regarding the ANT requirement is insufficient to make a determination whether the requirement is preempted under the HMTA.

## VIII. Petition for Reconsideration/Judicial Review

In accordance with 49 CFR 107.211(a), any person aggrieved by this determination may file a petition for reconsideration within 20 days of publication of this determination in the **Federal Register**. If a petition for reconsideration is filed within 20 days of publication in the **Federal Register**, the decision by PHMSA's Chief Counsel

on the petition for reconsideration becomes PHMSA's final agency action with respect to the person requesting reconsideration. See 49 CFR 107.211(d).

If a person does not request reconsideration in a timely fashion, then this determination is PHMSA's final agency action as to that person, as of the date of publication in the **Federal Register**.

Any person who wishes to seek judicial review of a preemption determination must do so by filing a petition for review in the United States Court of Appeals for the District of Columbia Circuit, or in the United States Court of Appeals for the circuit in which the petitioner resides or has its principal place of business, within 60 days after the determination becomes final with respect to the filing party. See 49 U.S.C. 5127(a).

The filing of a petition for reconsideration is not a prerequisite to seeking judicial review of this decision under 49 U.S.C. 5127(a).

Issued in Washington, DC, on May 11, 2020.

**Paul J. Roberti,**  
Chief Counsel.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request on Disclosure of Returns and Return Information by Other Agencies

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning the guidance on the disclosure of returns and return information by other Agencies.

**DATES:** Written comments should be received on or before July 14, 2020 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6529, 1111 Constitution

Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to Ronald J. Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Disclosure of Returns and Return Information by Other Agencies.

**OMB Number:** 1545-1757.

**Regulation Project Number:** TD 9036.

**Abstract:** In general, under the regulations, the IRS is permitted to authorize agencies with access to returns and return information under section 6103 of the Internal Revenue Code to re-disclose returns and return information based on a written request and the Commissioner's approval, to any authorized recipient set forth in Code section 6103, subject to the same conditions and restrictions, and for the same purposes, as if the recipient had received the information from the IRS directly.

**Current Actions:** There is no change to the burden previously approved by OMB. This request is being submitted for renewal purposes only.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Federal Government, State, Local, or Tribal Gov't.

**Estimated Number of Respondents:** 11.

**Estimated Time per Respondent:** 1 hour.

**Estimated Total Annual Burden**

**Hours:** 11.

The following paragraph applies to all the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Desired Focus of Comments:** The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;

- Evaluate the accuracy of the agency's estimate of the burden of the

proposed collection of information, including the validity of the methodology and assumptions used;

- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including using

appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval

of the extension of the information collection; they will also become a matter of public record.

Approved: May 11, 2020.

**Ronald J. Durbala,**

*IRS Tax Analyst.*

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