

responsibility for determining the availability of State and local tax exemptions, and obtaining such exemptions, when available. Reimbursement for payment of State and local taxes for which exemptions are available is already prohibited under the Federal Acquisition Regulation, regardless of the size of the entity.

#### E. Public Comments

The EPA published a notice of proposed rulemaking detailing these changes in the Federal Register at 54 FR 37081, on September 6, 1989. No comments were received. Therefore, this rule is being finalized without change.

#### List of Subjects in 48 CFR Parts 1529 and 1552

Government procurement, Taxes, Solicitation provisions and Contract clauses.

For the reasons set out in the preamble, chapter 15 of title 48 Code of Federal Regulations is amended as follows:

1. Part 1529 is added to 48 CFR chapter 15 to read as follows:

#### PART 1529—TAXES

##### Subpart 1529.3—State and Local Taxes

1529.303 Application of State and local taxes to Government contractors and subcontractors.

##### Subpart 1529.4—Contract Clauses

1529.401 Domestic contracts.  
1529.401-70 Cost-reimbursable type contracts.

Authority: Sec. 205(c), 63 Stat. 390, as amended, 40 U.S.C. 486(c).

##### Subpart 1529.3—State and Local Taxes

1529.303 Application of State and local taxes to Government contractors and subcontractors.

Contractors are responsible for determining the availability of State and local tax exemptions and obtaining such exemptions, if available, unless the Contracting Officer determines under FAR 31.205-41(b)(3) that the administrative burden outweighs the corresponding benefit. Contractors are responsible for ensuring that subcontractors also seek and obtain such exemptions, if available.

##### Subpart 1529.4—Contract Clauses

1529.401 Domestic contracts.

1529.401-70 Cost-reimbursable type contracts.

Contracting Officers shall insert the clause at 1552.229-70 in all solicitations

and contracts when it is anticipated a cost-reimbursable type contract shall be used or a contractor or subcontractor shall be reimbursed for materials at cost.

#### PART 1552—(AMENDED)

2. The authority citation for part 1552 continues to read as follows:

Authority: Sec. 205(c), 63 Stat. 390, as amended, 40 U.S.C. 486(c).

3. Part 1552 is amended by adding section 1552.229-70 to read as follows:

1552.229-70 State and local taxes.

As prescribed in 1529.401-70, insert the following clause:

#### State and Local Taxes (Nov 1989)

In accordance with FAR 29.303 and FAR 31.205-41, the Contractor or any subcontractor under this contract shall not be reimbursed for payment of any State and local taxes for which an exemption is available. The Contractor is responsible for determining the availability of State and local tax exemptions and obtaining such exemptions, if available. The Contractor shall include this clause, suitably modified to identify the parties, in all subcontracts at any tier. The Contractor shall notify the Contracting Officer if problems arise in obtaining a State and local tax exemption. The contractor may seek a waiver by the Contracting Officer from this requirement if the administrative burden of seeking an exemption appears to outweigh the potential savings to the Government.

(End of clause)

Dated: November 20, 1989.

John C. Chamberlin,

Director, Office of Administration.

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#### DEPARTMENT OF TRANSPORTATION

##### Research and Special Programs Administration

##### 49 CFR Part 172

[Docket No. HM-145G; Amdt. No. 172-117]

##### Hazardous Substances; Correction

AGENCY: Research and Special Programs Administration (RSPA), Department of Transportation (DOT).

ACTION: Final rule; correction.

SUMMARY: This action is necessary to correct inadvertent errors that appeared in the final rule RSPA published in the Federal Register on Tuesday, August 21, 1989 (HM-145G; 54 FR 34666).

EFFECTIVE DATE: This amendment is effective December 4, 1989.

FOR FURTHER INFORMATION CONTACT: John A. Gale (202) 368-4488, Standards Division, Office of Hazardous Materials Transportation, RSPA, 400 7th Street SW., Washington, DC 20590. Questions about hazardous substance designations or reportable quantities should be directed to the Environmental Protection Agency (EPA). Call the RCRA/Superfund hotline at (800) 424-9346 or in Washington, DC (202) 382-3000.

SUPPLEMENTARY INFORMATION: On August 21, 1989, RSPA published a final rule under Docket HM-145G. That final rule contained some inadvertent errors in the appendix to 49 CFR 172.101, entitled "List of Hazardous Substances and Reportable Quantities", which this document corrects. The reportable quantities for "Dimethyl sulfate" and "Formaldehyde" were incorrectly listed as 10 pounds. Additionally, the reportable quantity for "Chloromethane" was incorrectly listed as 1 pound. The correct reportable quantity for all three of these materials is 100 pounds.

#### List of Subjects in 49 CFR Part 172

Hazardous materials transportation, Hazardous substances.

In consideration of the foregoing, 49 CFR part 172 is amended as follows:

#### PART 172—HAZARDOUS MATERIALS TABLE AND HAZARDOUS MATERIALS COMMUNICATIONS REGULATIONS

1. The authority citation for part 172 continues to read as follows:

Authority: 49 App. U.S.C. 1803, 1804, 1805, and 1808; Pub. L. 95-499 and 49 CFR part 1, unless otherwise noted.

#### Appendix to § 172.101 [Amended]

2. In "Table 1—Hazardous substances Other than Radionuclides" of the Appendix to § 172.101, which is entitled "List of Hazardous Substances and Reportable Quantities", the "Reportable Quantity (RQ) Pounds (Kilograms)" column entry for "Chloromethane", "Dimethyl sulfate" and "Formaldehyde", respectively, is revised to read "100 (45.4)".

Issued in Washington, DC on November 28, 1989 under authority delegated in 49 CFR part 1.

Travis P. Dungan,

Administrator, Research and Special Programs Administration.

[FR Doc. 89-28245 Filed 12-1-89; 8:45 am]

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**FOR FURTHER INFORMATION CONTACT:** John A. Gale (202) 366-4488, Standards Division, Office of Hazardous Materials Transportation, RSPA, 400 7th Street SW., Washington, DC 20590. Questions about hazardous substance designations or reportable quantities should be directed to the Environmental Protection Agency (EPA). Call the RCRA/Superfund hotline at (800) 424-9346 or in Washington, DC (202) 382-3000.

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**List of Subjects in 49 CFR Part 172**

Hazardous materials transportation.  
Hazardous substances.

In consideration of the foregoing, 49 CFR part 172 is amended as follows:

**PART 172—HAZARDOUS MATERIALS  
TABLE AND HAZARDOUS MATERIALS  
COMMUNICATIONS REGULATIONS**

1. The authority citation for part 172 continues to read as follows:

Authority: 49 App. U.S.C. 1803, 1804, 1805, and 1806; Pub. L. 96-499 and 49 CFR part 1, unless otherwise noted.

**Appendix to § 172.101 [Amended]**

2. In "Table 1—Hazardous substances Other than Radionuclides" of the Appendix to § 172.101, which is entitled "List of Hazardous Substances and Reportable Quantities", the "Reportable Quantity (RQ) Pounds (Kilograms)" column entry for "Chloromethane", "Dimethyl sulfate" and "Formaldehyde", respectively, is revised to read "100 (45.4)".

Issued in Washington, DC on November 28, 1989 under authority delegated in 49 CFR part 1.

Travis F. Dungan,  
Administrator, Research and Special  
Programs Administration.  
[FR Doc. 89-28245 Filed 12-1-89; 8:45 am]

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**DEPARTMENT OF TRANSPORTATION**

Research and Special Programs  
Administration

**49 CFR Part 172**

[Docket No. HM-145G; Amdt. No. 172-117]

**Hazardous Substances; Correction**

AGENCY: Research and Special Programs  
Administration (RSPA), Department of  
Transportation (DOT).

**ACTION: Final rule; correction.**

**SUMMARY:** This action is necessary to correct inadvertent errors that appeared in the final rule RSPA published in the Federal Register on Tuesday, August 21, 1989 (HM-145G; 54 FR 34668).

**EFFECTIVE DATE:** This amendment is effective December 4, 1989.