

(2) *Payment for internal revenue stamps.* The director may accept checks, drafts, and money orders described in paragraph (a)(1) of this section in payment for internal revenue stamps. However, the director may refuse to accept any personal check whenever he or she has good reason to believe that such check will not be honored upon presentment.

(b) *Checks or money orders not paid—*  
 (1) *Ultimate liability.* The person who tenders any check (whether certified or uncertified, cashier's, treasurer's, or other form of check or draft) or money order in payment for taxes or stamps is not released from his or her liability until the check, draft, or money order is paid; and, if the check, draft, or money order is not duly paid, the person shall also be liable for all legal penalties and additions, to the same extent as if such check, draft, or money order had not been tendered.

(2) *Liability of financial institutions and others.* If any certified, treasurer's, or cashier's check, or other guaranteed draft, or money order, is not duly paid, the United States shall have a lien for the amount of such check or draft upon all assets of the financial institution on which drawn, or for the amount of such money order upon the assets of the issuer thereof. The unpaid amount shall be paid out of such assets in preference to any other claims against such financial institution or issuer except the necessary costs and expenses of administration and the reimbursement of the United States for the amount expended in the redemption of the circulating notes of such financial institution. In addition, the Government has the right to exact payment from the person required to make the payment.

\* \* \* \* \*

(d) *Financial institution.* For purposes of section 6311 and this section, *financial institution* includes but is not limited to—

- (1) A bank or trust company (as defined in section 581);
- (2) A domestic building and loan association (as defined in section 7701(a)(19));
- (3) A mutual savings bank (including but not limited to a mutual savings bank as defined in section 591(b));
- (4) A credit union (including both state and federal credit unions, and including but not limited to a credit union as defined in section 501(c)(14)); and

(5) A regulated investment company (as defined in section 851(a)).

**Margaret Milner Richardson,**  
*Commissioner of Internal Revenue.*

Approved: April 5, 1995.  
**Leslie Samuels,**  
*Assistant Secretary of the Treasury.*  
 [FR Doc. 95-10410 Filed 4-27-95; 8:45 am]  
 BILLING CODE 4830-01-U

**DEPARTMENT OF TRANSPORTATION**

**Coast Guard**  
**33 CFR Parts 4 and 116**  
**[CGD 91-063]**  
**RIN 2115-AE15**

**Alteration of Obstructive Bridges**

**AGENCY:** Coast Guard, DOT.  
**ACTION:** Final rule.

**SUMMARY:** The Coast Guard is amending the regulations which set out and describe the procedures for determining whether a bridge unreasonably obstructs the free navigation of navigable waters of the United States and, if it does, the procedures for ordering its alteration under the Truman-Hobbs Act, the Bridge Act of 1906, or the Rivers and Harbors Appropriation Act of 1899. The amendments clarify and provide additional details to the description of these procedures.

**DATES:** This rule becomes effective on May 30, 1995.

**ADDRESSES:** Documents referenced in this preamble are available for inspection and copying at the office of the Executive Secretary, Marine Safety Council, U.S. Coast Guard, 2100 Second Street SW., Washington, DC 20593-0001, Room 3406, between 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (202) 267-1477 for more information.

**FOR FURTHER INFORMATION CONTACT:** Mr. Larry Tyssens, Alterations, Drawbridges, and Systems Branch (G-NBR-1), at (202) 267-0376.

**SUPPLEMENTARY INFORMATION:**

**Drafting Information**

The principal persons involved in drafting this document are Mr. Larry R. Tyssens, Project Manager, Office of Navigation Safety and Waterway Services, and LT Rachel Goldberg, Project Counsel, Office of the Chief Counsel.

**Regulatory History**

On March 22, 1994, the Coast Guard published a Notice of Proposed

Rulemaking (NPRM) entitled "Alteration of Obstructive Bridges" in the **Federal Register** (59 FR 13588). Opportunity for comment on the proposal was provided until May 23, 1994.

**Discussion of Comments and Changes**

Four letters were received in response to the NPRM. Two of the comments were submitted by railroad trade associations, one by a private individual, and one comment was from the U.S. Department of Interior.

The Department of Interior reminded the Coast Guard that in the process of ordering the alteration of unreasonably obstructive bridges, the Coast Guard must comply with the requirements of section 4(f) of the Department of Transportation Act and section 106 of the National Historic Preservation Act. Interior also commented that the Coast Guard should take into consideration the implementation of section 147 of the Federal Aid Highway Act of 1976 (Pub. L. 94-280). Section 4(f) of the Department of Transportation Act ensures that Department of Transportation agencies, including the Coast Guard, make a special effort to preserve the natural beauty of public lands and parks. The act includes a requirement for an agency determination that every project undertaken does not adversely impact these lands unless no feasible alternative exists and that any harm which may result is minimized. The Coast Guard has procedures to ensure compliance with this requirement. Internal Coast Guard instructions, found in Chapter 2 of the *Bridge Administration Manual* (COMDTINST M16590.5A), detail the procedures to be followed by a District Commander to determine if a bridge alteration will result in any impact on 4(f) property and, if such impact is anticipated, procedures for evaluating the planned impact and consideration of alternatives.

Section 106 of the National Historic Preservation Act (16 U.S.C. 470) requires that Federal agencies identify and help preserve historic and cultural resources. To meet this requirement, internal Coast Guard instructions, also detailed in Chapter 2 of the *Bridge Administration Manual*, require a Coast Guard official to review the National Register of Historic Places to determine if any listed properties are within one-half mile of an alteration project. If there are any listed properties in the area, the Coast Guard must document any effects on such property and prepare an Environmental Impact Statement if one is warranted. In the development of any