

PHMSA's safety standards for the siting of LNG facilities are found in subpart B of 49 CFR part 193. Section 193.2059 requires that each LNG container and LNG transfer system must have a flammable vapor-gas dispersion exclusion zone, defined as the area surrounding an LNG facility in which an operator or government agency legally controls all activities. The exclusion zone is intended to protect the public from the flammable vapor gas and direct exposure to the flame in the event of a release or ignition, respectively. In accordance with 49 CFR 193.2059(a), an LNG operator must calculate vapor-gas dispersion exclusion zones using either the DEGADIS 2.1 Dense Gas Dispersion model or FEM3A model. Section 193.2059 also states that the Administrator (or his delegate) may, pursuant to the procedures set forth in 49 CFR 190.9, approve the use of alternative vapor-gas dispersion models that take into account the same physical factors as those considered in the development of the DEGADIS 2.1 and FEM3A models, and which have been validated by experimental test data.

On December 11, 2023, Gexcon petitioned PHMSA for approval of its EFFECTS v12.2 software as an alternate model for calculating the LNG flammable vapor-gas dispersion exclusion zones. The petition and draft letter of decision for EFFECTS v12.2 are available for review and public comment in Docket No. PHMSA–2024–0164.

Before issuing a final decision on Gexcon's petition, PHMSA will evaluate all comments received on or before the comment closing date. Comments received after the closing date will be evaluated if it is possible to do so without incurring additional expenses or delay. PHMSA will consider each relevant comment we receive in making our final decision to grant or deny this request.

Issued in Washington, DC, under authority delegated in 49 CFR 1.97.

Thomas Correll,

Associate Administrator for Pipeline Safety.

[FR Doc. 2026–18346 Filed 9–8–26; 8:45 am]

BILLING CODE 4910–60–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Solution Styrene Butadiene Rubber; m=5,474.21, n=504.08, a=3.30

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of filing and request for comments.

SUMMARY: This notice of filing announces that a petition has been filed requesting that solution styrene butadiene rubber $((C_4H_6)_m-(C_8H_8)_n-(C_{25}H_{44}OS_2)_a; m=5,474.21, n=504.08, a=3.30)$, also known as “sSBR,” be added to the list of taxable substances. This notice of filing also requests comments on the petition. This notice of filing is not a determination that the list of taxable substances is modified.

DATES: Written comments and requests for a public hearing must be received on or before November 9, 2026.

ADDRESSES: Commenters are encouraged to submit public comments or requests for a public hearing relating to this petition electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate public docket number IRS–2026–1030 or Solution Styrene Butadiene Rubber; m=5,474.21, n=504.08, a=3.30) by following the online instructions for submitting comments. Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal. Alternatively, comments and requests for a public hearing may be mailed to: Internal Revenue Service, Attn: CC:PA:01:PR (Notice of Filing for Solution Styrene Butadiene Rubber; m=5,474.21, n=504.08, a=3.30), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. All comments received are part of the public record and subject to public disclosure. All comments received will be posted without change to <https://www.regulations.gov>, including any personal information provided. You should submit only information that you wish to make publicly available. If a public hearing is scheduled, notice of the time and place for the hearing will be published in the **Federal Register**.

FOR FURTHER INFORMATION CONTACT: Jacob W. Peeples at (202) 317–6855 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Request To Add Substance to the List

(a) *Overview.* A petition was filed pursuant to Rev. Proc. 2022–26 (2022–

29 I.R.B. 90), *as modified by* Rev. Proc. 2023–20 (2023–15 I.R.B. 636), requesting that sSBR be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of sSBR to the List is based on weight and contains the information detailed in paragraph (b) of this document. The information is provided for public notice and comment pursuant to section 9 of Rev. Proc. 2022–26. The publication of petition information in this notice of filing is not a determination and does not constitute Treasury Department or IRS confirmation of the accuracy of the information published.

(b) *Petition Content.*

(1) *Substance name:* Solution styrene butadiene rubber $((C_4H_6)_m-(C_8H_8)_n-(C_{25}H_{44}OS_2)_a; m=5,474.21, n=504.08, a=3.30)$.

The substance is also known as sSBR.

(2) *Petitioner:* Zeon Chemicals L.P. is an importer and exporter of sSBR.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 4002.19.0016.

(ii) *Schedule B number:* 4002.19.1600.

(iii) *CAS number:* 9003–55–8.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* November 21, 2025.

(ii) *Petition filing date for purposes of section 11.02 of Rev. Proc. 2022–26, as modified by section 3 of Rev. Proc. 2023–20:* April 1, 2023.

(5) *Description from petition:* sSBR is a general-purpose synthetic rubber derived from butadiene and styrene. sSBR is used in the production of tires, and other rubber parts like gaskets and conveyor belts. sSBR is made from butadiene, benzene, ethylene, propylene, methane, and sodium hydroxide. Taxable chemicals constitute 99.11 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* The predominant method of producing sSBR is through the termination-free, anionic solution polymerization of butadiene and styrene initiated by alkyl lithium compounds in a hydrocarbon solvent, usually hexane or cyclohexane. Styrene monomer is produced by the dehydrogenation of ethylbenzene. Ethylbenzene is produced via a Friedel-Crafts reaction of benzene and ethylene. Phenol, 2-methyl-4,6-bis[(octylthio)methyl] is produced by reacting o-cresol, 1-octanethiol, and formaldehyde. o-Cresol is produced from the methylation of phenol using methanol. Methanol is made from syngas. Hydrogen is produced from steam-methane reforming. 1-Octanethiol

is produced by from halogen substituted octane and sodium hydrosulfide. Halogen substituted octane is produced by reacting octane and a halogen (*e.g.*, iodine). Sodium hydrosulfide is produced by the reaction of sodium hydroxide with hydrogen sulfide. Formaldehyde is produced by the catalytic oxidation of methanol.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:* $m \text{ C}_4\text{H}_6$ (butadiene) + $n [\text{C}_6\text{H}_6$ (benzene) + C_2H_4 (ethylene)] + $a [\text{C}_6\text{H}_6$ (benzene) + C_3H_6 (propylene) + $\frac{3}{2} \text{CH}_4$ (methane) + 2 NaOH (sodium hydroxide) + 2 O_2 (oxygen) + 3 CO (syngas) + 2 C_8H_{18} (octane) + 2 I_2 (iodine) + 2 H_2S (hydrogen sulfide)] $\rightarrow (\text{C}_4\text{H}_6)_m(\text{C}_8\text{H}_8)_n(\text{C}_{25}\text{H}_{44}\text{OS}_2)_a$ (sSBR) + $n \text{ H}_2$ + $a \text{ C}_3\text{H}_6\text{O}$ (acetone) + $\frac{3}{2}a \text{ CO}_2$ + $4a \text{ H}_2\text{O}$ + $2a \text{ HI}$ + $2a \text{ NaI}$.

(8) *Tax rate calculated by Petitioner, based on Petitioner's conversion factors for taxable chemicals used in production of substance:*

(i) *Tax rate:* \$9.75 per ton.

(ii) *Conversion factors:* 0.85 for butadiene, 0.11 for benzene, 0.04 for ethylene, 0.0004 for propylene, 0.0002 for methane, and 0.0008 for sodium hydroxide.

(9) *Public docket number:* IRS–2026–1030.

Michael H. Beker,

Senior Counsel (Energy, Credits, and Excise Tax), IRS Office of Chief Counsel.

[FR Doc. 2026–18267 Filed 9–8–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Butadiene-acrylonitrile-methyl Methacrylate-styrene Copolymer; $w=124.79$, $x=424.05$, $y=129.62$, $z=72.41$

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of filing and request for comments.

SUMMARY: This notice of filing announces that a petition has been filed requesting that butadiene-acrylonitrile-methyl methacrylate-styrene copolymer $((\text{C}_4\text{H}_6)_w(\text{C}_3\text{H}_3\text{N})_x(\text{C}_8\text{H}_8)_y(\text{C}_5\text{H}_8\text{O}_2)_z;$ $w=124.79$, $x=424.05$, $y=129.62$, $z=72.41$), also known as “Modified SAN Latex,” be added to the list of taxable substances. This notice of filing also requests comments on the petition. This notice of filing is not a determination

that the list of taxable substances is modified.

DATES: Written comments and requests for a public hearing must be received on or before November 9, 2026.

ADDRESSES: Commenters are encouraged to submit public comments or requests for a public hearing relating to this petition electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate public docket number IRS–2026–1026 or Butadiene-acrylonitrile-methyl Methacrylate-styrene Copolymer; $w=124.79$, $x=424.05$, $y=129.62$, $z=72.41$) by following the online instructions for submitting comments. Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal. Alternatively, comments and requests for a public hearing may be mailed to: Internal Revenue Service, Attn: CC:PA:01:PR (Notice of Filing for Butadiene-acrylonitrile-methyl Methacrylate-styrene Copolymer; $w=124.79$, $x=424.05$, $y=129.62$, $z=72.41$), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. All comments received are part of the public record and subject to public disclosure. All comments received will be posted without change to <https://www.regulations.gov>, including any personal information provided. You should submit only information that you wish to make publicly available. If a public hearing is scheduled, notice of the time and place for the hearing will be published in the **Federal Register**.

FOR FURTHER INFORMATION CONTACT:

Jacob W. Peeples at (202) 317–6855 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Request To Add Substance to the List

(a) *Overview.* A petition was filed pursuant to Rev. Proc. 2022–26 (2022–29 I.R.B. 90), *as modified by Rev. Proc. 2023–20* (2023–15 I.R.B. 636), requesting that Modified SAN Latex be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of Modified SAN Latex to the List is based on weight and contains the information detailed in paragraph (b) of this document. The information is provided for public notice and comment pursuant to section 9 of Rev. Proc. 2022–26. The publication of petition information in this notice of filing is not a determination and does not constitute Treasury Department or IRS confirmation of the accuracy of the information published.

(b) *Petition Content.*

(1) *Substance name:* Butadiene-acrylonitrile-methyl methacrylate-styrene copolymer $((\text{C}_4\text{H}_6)_w(\text{C}_3\text{H}_3\text{N})_x(\text{C}_8\text{H}_8)_y(\text{C}_5\text{H}_8\text{O}_2)_z;$ $w=124.79$, $x=424.05$, $y=129.62$, $z=72.41$).

The substance is also known as Modified SAN Latex.

(2) *Petitioner:* Zeon Chemicals L.P. is an importer and exporter of Modified SAN Latex.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 4002.11.000.

(ii) *Schedule B number:* 4002.11.000.

(iii) *CAS number:* 9010–94–0, 7732–18–5.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* November 18, 2025.

(ii) *Petition filing date for purposes of section 11.02 of Rev. Proc. 2022–26, as modified by section 3 of Rev. Proc. 2023–20:* April 1, 2025.

(5) *Description from petition:*

Modified SAN Latex is latex (water emulsion) used as a binder in lithium-ion battery manufacture. Modified SAN Latex is made from butadiene, propylene, ammonia, benzene, ethylene, methane, and sulfuric acid. Taxable chemicals constitute 72.98 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* The predominant method of producing Modified SAN Latex is by emulsion polymerization of butadiene, acrylonitrile, styrene, and methyl methacrylate monomers in the presence of an emulsifier and a free-radical initiator. Acrylonitrile monomer is produced by the SOHIO process (*i.e.*, catalytic ammoxidation of propylene). Styrene monomer is produced by the dehydrogenation of ethylbenzene using superheated steam over an iron(III) oxide catalyst. Ethylbenzene is produced via a Friedel-Crafts reaction of benzene and ethylene. Methyl methacrylate monomer is produced by is produced from acetone, hydrogen cyanide, sulfuric acid, and methanol. Acetone is produced from benzene and propylene. Hydrogen cyanide is produced from methane and ammonia. Methanol is produced from syngas and hydrogen is produced from steam-reforming methane.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:* $w \text{ C}_4\text{H}_6$ (butadiene) + $(x+z) \text{ C}_3\text{H}_6$ (propylene) + $(x+z) \text{ NH}_3$ (ammonia) + $(y+z) \text{ C}_6\text{H}_6$ (benzene) + $y \text{ C}_2\text{H}_4$ (ethylene) + $\frac{3}{2}z \text{ CH}_4$ (methane) + $z \text{ H}_2\text{SO}_4$ (sulfuric acid) + $(\frac{3}{2}x+\frac{5}{2}z) \text{ O}_2$ (oxygen) + $z \text{ CO}$ (carbon