occupied by the Federal government and its regulators.[83]

V. Ruling

For the reasons set forth herein, PHMSA determines that the HMTA and HMR wholly preempt State common law tort claims that are about the marking, employee training, loading and unloading, and hazardous material classification for gasoline transported in commerce by cargo tank motor vehicle.

PHMSA reaffirms that 49 U.S.C. 5125(a) and (b) contain independent bases for preemption. The State common law duties at issue would each impose an obstacle to the comprehensive Federal regulatory scheme and threaten the safety of the entire national gasoline transportation chain, and separately, certain claims are also preempted because they present ''non Federal requirements'' that are not ''substantively the same'' as the Federal requirements.

Consequently, the HMR provides the exclusive regulatory framework for the subjects addressed in this determination, barring the imposition of frustrating, contradictory, or duplicative State-specific common law duties.

VI. Petitions for Reconsideration/Judicial Review

In accordance with 49 CFR 107.211, any person aggrieved by this administrative determination may formally file a petition for reconsideration. The petition for reconsideration must be filed within 20 days of the publication of this determination in the **Federal Register**.

Any person who is adversely affected or aggrieved by this administrative determination may seek judicial review under 49 U.S.C. 5127(a) in an appropriate United States Court of Appeals within 60 days after publication of this determination in the **Federal Register**. 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 September 4, 2026.

Keith J. Coyle,

Chief Counsel.

[FR Doc. 2026–18382 Filed 9–8–26; 8:45 am]

BILLING CODE 4910–60–P

[83] *See, e.g.,* Rivers and Harbors Appropriation Act of 1899, ch. 425, § 13, 30 Stat. 1121, 1152 (1899) (Commonly referred to as the ''Refuse Act,'' Section 13 is one of the oldest environmental statutes in American law and prohibits the discharge of any refuse matter into navigable waters of the United States or their tributaries).

DEPARTMENT OF TRANSPORTATION

Pipeline and Hazardous Materials Safety Administration

[Docket No. PHMSA–2024–0164]

Gexcon U.S., Inc.'s Petition for EFFECTS Version 12.2.0 as an Alternative Model for Calculating the Vapor-Gas Dispersion Exclusion Zone

AGENCY: Pipeline and Hazardous Materials Safety Administration (PHMSA), Department of Transportation (DOT).

ACTION: Notice.

SUMMARY: PHMSA is publishing this notice and a draft letter of decision to solicit public comment on a petition for approval that would authorize the use of an alternate flammable vapor-gas dispersion model in connection with the siting of liquefied natural gas (LNG) facilities.

DATES: Submit any comments regarding the petition by October 9, 2026.

ADDRESSES: Comments should reference the docket number for the petition request and may be submitted in one of the following ways:

- *E-Gov Web: www.regulations.gov.* This site allows the public to enter comments on any **Federal Register** Notice issued by any agency. Follow the online instructions for submitting comments.
- *Mail:* Docket Management System: U.S. Department of Transportation, 1200 New Jersey Avenue SE, West Building Ground Floor, Room W12–140, Washington, DC 20590–0001.
- *Hand Delivery:* DOT Docket Management System: West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE, between 9:00 a.m. and 5:00 p.m. EST, Monday through Friday, except Federal holidays.
- *Fax:* 202–493–2251.
- *Instructions:* You should identify the docket number for the petition request you are commenting on at the beginning of your comments. If you submit your comments by mail, please submit two copies. To receive confirmation that PHMSA has received your comments, please include a self-addressed stamped postcard. Internet users may submit comments at *www.regulations.gov.*
- *Note:* There is a privacy statement published; to review the statement, go to *www.regulations.gov,* scroll down to the bottom left to click ''Privacy & Security Notice.'' Comments, including any personal information provided, are posted without changes or edits to *www.regulations.gov.*
- *Confidential Business Information:* Confidential Business Information (CBI) is commercial or financial information that is both customarily and actually treated as private by its owner. Under the Freedom of Information Act (5 U.S. Code 552), CBI is exempt from public disclosure. If your comments in response to this notice contain commercial or financial information that is customarily treated as private, which you actually treat as private, and that is relevant or responsive to this notice, it is important that you clearly designate the submitted comments as CBI. Pursuant to 49 CFR 190.343, you may ask PHMSA to provide confidential treatment to information you give to the agency by taking the following steps: (1) mark each page of the original document submission containing CBI as ''Confidential''; (2) send PHMSA a copy of the original document with the CBI deleted along with the original, unaltered document; and (3) explain why the information you are submitting is CBI. Submissions containing CBI should be sent to Mr. Lee Cooper, 1200 New Jersey Avenue SE, DOT: PHMSA–PHP–80, Washington, DC 20590–0001. Any commentary PHMSA receives that is not specifically designated as CBI will be placed in the public docket.
- *Privacy Act:* DOT may solicit comments from the public regarding certain general notices. DOT posts these comments, without edits, including any personal information the commenter provides, to *www.regulations.gov,* as described in the system of records notice (DOT/ALL–14 FDMS), which can be reviewed at *www.dot.gov/privacy.*
- *Docket:* For access to the docket to read background documents or comments received, go to *www.regulations.gov.* Follow the online instructions for accessing the dockets. Alternatively, you may review the documents in person at the street address listed above.

FOR FURTHER INFORMATION CONTACT:

General: Mr. Lee Cooper by phone at 202–913–3171 or by email at *lee.cooper@dot.gov.*

Technical: Mr. Thach Nguyen by phone at 909–262–4464 or by email at *thach.d.nguyen@dot.gov.*

SUPPLEMENTARY INFORMATION: PHMSA is evaluating a petition from Gexcon U.S., Inc. (Gexcon) requesting approval, pursuant to 49 CFR 190.9, authorizing use of its EFFECTS v12.2.0 (EFFECTS v12.2) software as an alternate model for calculating, pursuant to 49 CFR 193.2059, the flammable vapor-gas dispersion exclusion zones for 49 CFR part 193-regulated LNG facilities.

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]

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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