

40 C.F.R. § 61.02

Definitions.

The terms used in this part are defined in the Act or in this section as follows:

Act means the Clean Air Act (42 U.S.C. 7401 *et seq.*).

Administrator means the Administrator of the Environmental Protection Agency or his authorized representative.

Alternative method means any method of sampling and analyzing for an air pollutant which is not a reference method but which has been demonstrated to the Administrator's satisfaction to produce results adequate for the Administrator's determination of compliance.

Approved permit program means a State permit program approved by the Administrator as meeting the requirements of part 70 of this chapter or a Federal permit program established in this chapter pursuant to title V of the Act (42 U.S.C. 7661).

Capital expenditure means an expenditure for a physical or operational change to a stationary source which exceeds the product of the applicable “annual asset guideline repair allowance percentage” specified in the latest edition of Internal Revenue Service (IRS) Publication 534 and the stationary source's basis, as defined by section 1012 of the Internal Revenue Code. However, the total expenditure for a physical or operational change to a stationary source must not be reduced by any “excluded additions” as defined for stationary sources constructed after December 31, 1981, in IRS Publication 534, as would be done for tax purposes. In addition, “annual asset guideline repair allowance” may be used even though it is excluded for tax purposes in IRS Publication 534.

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