

40 C.F.R. § 264.141

Definitions of terms as used in this subpart.

- (a) *Closure plan* means the plan for closure prepared in accordance with the requirements of § 264.112.
- (b) *Current closure cost estimate* means the most recent of the estimates prepared in accordance with § 264.142 (a), (b), and (c).
- (c) *Current post-closure cost estimate* means the most recent of the estimates prepared in accordance with § 264.144 (a), (b), and (c).
- (d) *Parent corporation* means a corporation which directly owns at least 50 percent of the voting stock of the corporation which is the facility owner or operator; the latter corporation is deemed a “subsidiary” of the parent corporation.
- (e) *Post-closure plan* means the plan for post-closure care prepared in accordance with the requirements of §§ 264.117 through 264.120.
- (f) The following terms are used in the specifications for the financial tests for closure, post-closure care, and liability coverage. The definitions are intended to assist in the understanding of these regulations and are not intended to limit the meanings of terms in a way that conflicts with generally accepted accounting practices.

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