

181 Area in the Central Planning Area and historical lease sites across all four Gulf producing States. In the formulas below,  $I_{AL}$ ,  $I_{LA}$ ,  $I_{MS}$ , and  $I_{TX}$  represent the sum of the inverses of the shortest distances between Alabama, Louisiana, Mississippi, and Texas and all applicable leased tracts (Phase II) and historical lease sites, respectively. We will multiply the result by the amount of shareable, qualified OCS revenues (Phase II—capped).

Alabama Share =  $(I_{AL} \div (I_{AL} + I_{LA} + I_{MS} + I_{TX})) \times$  qualified OCS revenues (Phase II—capped)

Louisiana Share =  $(I_{LA} \div (I_{AL} + I_{LA} + I_{MS} + I_{TX})) \times$  qualified OCS revenues (Phase II—capped)

Mississippi Share =  $(I_{MS} \div (I_{AL} + I_{LA} + I_{MS} + I_{TX})) \times$  qualified OCS revenues (Phase II—capped)

Texas Share =  $(I_{TX} \div (I_{AL} + I_{LA} + I_{MS} + I_{TX})) \times$  qualified OCS revenues (Phase II—capped)

(3) If, in any fiscal year, this calculation results in less than a 10-percent allocation of the qualified OCS revenues (Phase II—capped) to any Gulf producing State, we will recalculate the distribution. We will allocate 10 percent of the qualified OCS revenues (Phase II—capped) to the affected State and recalculate the other States' shares of the remaining qualified OCS revenues (Phase II—capped), omitting from the calculation the State receiving the 10-percent minimum share.

**§ 1219.514 How will ONRR allocate the qualified OCS revenues (Phase II) to coastal political subdivisions within the Gulf producing States?**

(a) Of the qualified OCS revenues (Phase II) allocated to a Gulf producing State's CPSs, ONRR will allocate 25 percent based on the proportion that each CPS's population bears to the population of all CPSs in the State.

(b) Of the qualified OCS revenues (Phase II) allocated to a Gulf producing State's CPSs, we will allocate 25 percent based on the proportion that each CPS's miles of coastline bears to the total miles of coastline across all CPSs in the State. However, for the State of Louisiana, we will deem CPSs without a coastline to each have a coastline one-third the average length of the coastline of all CPSs within Louisiana that have a coastline.

(c)(1) Of the qualified OCS revenues (Phase II) allocated to a Gulf producing State's CPSs, we will allocate 50 percent in amounts that are inversely proportional to the respective distances between:

(i) The point in each CPS that is closest to the geographic center of the

applicable leased tract (Phase II) or historical lease site; and

(ii) The geographic center of each applicable leased tract (Phase II) or historical lease site.

(2) However, we will exclude distances to an applicable leased tract (Phase II) from this calculation if any portion of the tract is located in a geographic area that was subject to a leasing moratorium on January 1, 2005, unless the leased tract was in production on that date.

**§ 1219.515 How will ONRR update the group of "historical lease sites" and "applicable leased tracts (Phase II)" used for determining the allocation of shared revenues?**

(a) As GOMESA directs, ONRR will update the group of historical lease sites in the 2002–2007 Planning Area as follows:

(1) On December 31, 2015, we will freeze the group of historical lease sites, subject to the adjustment under paragraph (a)(2) of this section.

(2) Beginning January 1, 2022, and every fifth year thereafter, we will extend the ending date for determining the group of historical lease sites for an additional five calendar years by adding any new historical lease sites to the existing group.

(b) Each year we will update the group of applicable leased tracts (Phase II) to include only leases that were in effect at any time during the previous fiscal year.

**§ 1219.516 When will ONRR disburse funds to Gulf producing States and coastal political subdivisions?**

ONRR will disburse GOMESA revenues as soon as authorized and practicable within the fiscal year following the year that we collect qualified OCS revenues (Phase II).

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**DEPARTMENT OF THE TREASURY**

**Fiscal Service**

**31 CFR Part 285**

**RIN 1510–AA10**

**Offset of Tax Refund Payments To Collect Past-Due Support**

**AGENCY:** Bureau of the Fiscal Service, Fiscal Service, Treasury.

**ACTION:** Interim final rule with request for comments.

**SUMMARY:** The Department of the Treasury (Treasury), Bureau of the

Fiscal Service (Fiscal Service), is amending its regulation governing the offset of tax refund payments to collect past-due support obligations. This rule will limit the time period during which Treasury may recover certain tax refund offset collections from States, when the States have already forwarded such funds to custodial parents as required or as authorized by applicable laws. This change will limit the time period during which Treasury may require States to return the offset funds to six months from the date of such collection, if Treasury has determined that the underlying refund was not due to the taxpayer.

**DATES:** *Effective Date.* This interim final rule is effective January 1, 2016.

*Comment date.* Comments must be received by February 29, 2016.

**ADDRESSES:** You can download this interim rule at the following Web site: <http://www.fms.treas.gov/debt>. You may also inspect and copy this interim rule at: Treasury Department Library, Freedom of Information Act (FOIA) Collection, Room 1428, Main Treasury Building, 1500 Pennsylvania Avenue NW., Washington, DC 20220. Before visiting, you must call (202) 622–0990 for an appointment.

In accordance with the U.S. government's eRulemaking Initiative, Fiscal Service publishes rulemaking information on [www.regulations.gov](http://www.regulations.gov). Regulations.gov offers the public the ability to comment on, search, and view publicly available rulemaking materials, including comments received on rules.

**Instructions for Comment Submission**

Comments on this rule, identified by docket FISCAL–2014–0005, should only be submitted using the following methods:

- *Federal eRulemaking Portal:* [www.regulations.gov](http://www.regulations.gov). Follow the instructions on the Web site for submitting comments. Fiscal Service recommends using this method to submit comments since mail can be subject to delays caused by security screening.

- *Mail:* Thomas Kobielus, Manager, Treasury Offset Program Division, Debt Management Services, Bureau of the Fiscal Service, 401 14th Street SW., Room 220B, Washington, DC 20227. Please note that mail may be delayed due to security screening.

The fax and email methods of submitting comments on rules to Fiscal Service have been discontinued.

All submissions received must include the agency name ("Bureau of the Fiscal Service") and docket number FISCAL–2014–0005 for this rulemaking.

In general, comments received will be published on Regulations.gov without change, including any business or personal information provided. Comments received, including attachments and other supporting materials, are part of the public record and subject to public disclosure. Do not disclose any information in your comment or supporting materials that you consider confidential or inappropriate for public disclosure.

**FOR FURTHER INFORMATION CONTACT:** Thomas Kobielus, Manager, at (202) 874-6810, or Tricia Long, Senior Counsel, at (202) 874-6680.

**SUPPLEMENTARY INFORMATION:**

**I. Background**

When a tax refund payment is issued and offset through the Treasury Offset Program (TOP) to collect a delinquent child support debt owed by the taxpayer, the taxpayer receives the benefit of the payment in the form of a credit on the amount of debt owed. If the Internal Revenue Service (IRS) subsequently determines that the taxpayer was not entitled to that tax refund, the taxpayer is accordingly not entitled to the credit on the debt owed. Currently, IRS has unlimited time during which to require Fiscal Service to recover such erroneous offset funds from the Federal or State agency which collected the funds. Fiscal Service requires return of monies representing the offset from State agencies notwithstanding the fact that the State agency may have already forwarded such funds to the custodial parent.

States submit past-due support obligations to TOP both for collection of support debts which have been assigned to the State pursuant to 42 U.S.C. 608(a)(3) and on behalf of custodial parents, pursuant to 42 U.S.C. 654(4). Collections for support debts collected on behalf of custodial parents pursuant to 42 U.S.C. 654(4) are required by 42 U.S.C. 657 to be forwarded by the States to the custodial parent. By regulation, any of those collections resulting from tax refund offsets must be forwarded within 30 calendar days of initial receipt (unless the refund offset is based upon a joint return, in which case, the State has six months). See 45 CFR 302.32(b)(3)(ii). States also collect money as reimbursement for public assistance paid to the family. States have the option, as authorized by 42 U.S.C. 657, to forward such collections to custodial parents. Therefore, in many cases, the States no longer have the funds in their possession to return to Treasury. Under current procedures, States are required to pay Treasury from

their own funds, or Treasury may retain such amounts from subsequent offset collections made on behalf of the States. This rule will impose a six-month limit upon Treasury for seeking recoupment from States for erroneous offset funds which have been forwarded to custodial parents pursuant to 42 U.S.C. 657.

Following implementation of this rule, IRS and Fiscal Service will continue to work with the Federal Office of Child Support Enforcement (OCSE) and State child support agencies to assess the impact of this interim final rule and to identify potential improvements in the tax offset process, including the practice of recouping from States erroneous offset funds that have been forwarded to custodial parents. Once sufficient data respecting implementation of this new rule is available, but in no case later than 2 years, Treasury will work with OCSE to consider further reduction in the time limit placed upon it for seeking recoupment from States.

The six-month limitation in this rule applies only to the offset of tax refund payments to collect past-due support obligations when States have forwarded the collected funds to the custodial parent. This rule does not apply when States have retained the funds. This rule does not apply to any other type of debt being collected by tax refund offset under 31 CFR part 285. This rule does not affect Treasury's rights to seek recovery of the erroneous offset funds from any person through any other means permitted by law.

Fiscal Service developed this interim final rule in consultation with the IRS and the Department of Health and Human Services (HHS) and appreciates their assistance. As required by 42 U.S.C. 664(b)(1), HHS has approved this interim final rule.

**II. Procedural Analyses**

*Request for Comment on Plain Language*

Executive Order 12866 requires each agency in the Executive branch to write regulations that are simple and easy to understand. We invite comment on how to make this interim rule clearer. For example, you may wish to discuss: (1) Whether we have organized the material to suit your needs; (2) whether the requirements of the rule are clear; or (3) whether there is something else we could do to make this rule easier to understand.

*Regulatory Planning and Review*

The interim rule does not meet the criteria for a "significant regulatory action" as defined in Executive Order 12866. Therefore, the regulatory review

procedures contained therein do not apply.

*Regulatory Flexibility Act Analysis*

It is hereby certified that the interim rule will not have a significant economic impact on a substantial number of small entities. This rule merely provides a time frame for Treasury to require States to return collections. Moreover, the provisions contained in this interim rule impose no additional costs to small entities. Accordingly, a regulatory flexibility analysis under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) is not required.

*Unfunded Mandates Act of 1995*

Section 202 of the Unfunded Mandates Reform Act of 1995, 2 U.S.C. 1532 (Unfunded Mandates Act), requires that an agency prepare a budgetary impact statement before promulgating any rule likely to result in a Federal mandate that may result in the expenditure by state, local, and tribal governments, in the aggregate, or by the private sector, of \$100 million or more in any one year. If a budgetary impact statement is required, section 205 of the Unfunded Mandates Act also requires the agency to identify and consider a reasonable number of regulatory alternatives before promulgating the rule. We have determined that this interim rule will not result in expenditures by state, local, and tribal governments, in the aggregate, or by the private sector, of \$100 million or more in any one year. Accordingly, we have not prepared a budgetary impact statement or specifically addressed any regulatory alternatives.

*Federalism*

This rule has been reviewed under Executive Order (EO) 13132, Federalism. This rule relieves the States of an obligation to return funds to the Federal Government after a certain time period when the States have already forwarded the funds to custodial parents, as required or authorized by applicable laws, and they no longer have such funds. Treasury, with assistance from the Office of Child Support Enforcement at the Department of Health and Human Services, consulted with the States when developing this interim rule. Therefore, in accordance with Executive Order 13132, it is determined that this rule does not have sufficient federalism implications to warrant the preparation of a federalism summary impact statement.

*Administrative Procedure Act*

This rule is being issued without prior public notice and comment because under 5 U.S.C. 553(b) good cause exists to determine that prior notice and comment rulemaking is unnecessary and contrary to the public interest. The policy being implemented through this rule imposes a time limitation on Treasury for recovering erroneous offset funds from States that have forwarded such funds onto families. It relieves the States of the burden of having to pay such amounts to Treasury from their own funds and does not adversely affect the rights of the public.

**List of Subjects in 31 CFR Part 285**

Administrative practice and procedure, Child support, Child welfare, Claims, Credits, Debts, Disability benefits, Federal employees, Garnishment of wages, Hearing and appeal procedures, Loan programs, Privacy, Railroad retirement, Railroad unemployment insurance, Salaries, Social Security benefits, Supplemental Security Income (SSI), Taxes, Veterans' benefits, Wages.

For the reasons set forth in the preamble, 31 CFR part 285 is amended as follows:

**PART 285—DEBT COLLECTION AUTHORITIES UNDER THE DEBT COLLECTION IMPROVEMENT ACT OF 1996**

■ 1. The authority citation for part 285 continues to read as follows:

**Authority:** 5 U.S.C. 5514; 26 U.S.C. 6402; 31 U.S.C. 321, 3701, 3711, 3716, 3719, 3720A, 3720B, 3720D; 3720E; 42 U.S.C. 664; E.O. 13019, 61 FR 51763, 3 CFR, 1996 Comp., p. 216.

■ 2. Amend § 285.3 as follows:

■ a. Revise paragraph (g).

■ b. Redesignate paragraphs (h) through (k) as paragraphs (i) through (l), respectively.

■ c. Add a new paragraph (h).

The revision and addition read as follows:

**§ 285.3 Offset of tax refund payments to collect past-due support.**

\* \* \* \* \*

(g) *Disposition of amounts collected.* Fiscal Service will transmit amounts collected for debts, less fees charged under paragraph (i) of this section, to HHS or to the appropriate State. If IRS notifies Fiscal Service that a tax refund payment that was offset was erroneous or otherwise not due to the taxpayer, Fiscal Service will notify HHS or the appropriate State that the tax refund payment was not eligible for offset. Subject to paragraph (h) of this section,

Fiscal Service may deduct the amount of the erroneous offset funds from amounts payable to HHS or the State, as the case may be; or, upon Fiscal Service's request, the State shall return promptly to the affected taxpayer or Fiscal Service an amount equal to the amount of the erroneous funds (unless the State previously has forwarded such amounts, or any portion of such amounts, to the affected taxpayer). HHS and States shall notify Fiscal Service any time HHS or a State returns an erroneous offset payment to an affected taxpayer. Fiscal Service and HHS, or the appropriate State, will adjust their debtor records accordingly.

(h) *Time limitation.* If IRS notifies Fiscal Service on or after January 1, 2016, that a tax refund payment that was offset was erroneous or otherwise not due to the taxpayer, Fiscal Service shall not deduct the amount of the erroneous offset funds from amounts due to HHS or the State, or otherwise demand return of the offset funds from the State pursuant to paragraph (g) of this section, if the date of IRS's notification to Fiscal Service in paragraph (g) is more than six months after the date the tax refund was offset (*i.e.*, the tax refund payment date); and the State has already forwarded the funds as required or authorized by 42 U.S.C. 657. This paragraph does not apply to paragraph (f) of this section.

**David A. Lebryk,**

*Fiscal Assistant Secretary.*

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**DEPARTMENT OF HOMELAND SECURITY****Coast Guard****33 CFR Part 117**

[Docket No. USCG-2015-0974]

**Drawbridge Operation Regulation; Des Allemands Bayou, Des Allemands, LA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Delay of effective date without notice for temporary deviation from regulations.

**SUMMARY:** The Coast Guard is modifying the effective dates of a published temporary deviation from the operating schedule that governs the Burlington Northern Santa Fe Railroad swing span drawbridge across Des Allemands Bayou, mile 14.0, at Des Allemands, St. Charles and Lafourche Parishes, Louisiana. This modification of the dates is necessary due to weather

delaying the scheduled rehabilitations. This deviation allows the bridge to remain in its closed-to-navigation position for three eight-hour periods during three consecutive days on two separate occasions.

**DATES:** The deviation published December 11, 2015 (80 FR 76860) is effective from 7 a.m. on January 20, 2016 through 3 p.m. on January 29, 2016.

**ADDRESSES:** The docket mentioned in the preamble as being available in the docket are part of the docket USCG-2015-0974 and are available at <http://www.regulations.gov>. Type the docket number in the "SEARCH" box and click "SEARCH". Click on Open Docket Folder on the line associated with this deviation.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this temporary deviation, call or email Donna Gagliano, Bridge Specialist, Coast Guard; telephone 504-671-2128, email [Donna.Gagliano@uscg.mil](mailto:Donna.Gagliano@uscg.mil).

**SUPPLEMENTARY INFORMATION:** On December 11, 2015, the Coast Guard published a notice of temporary deviation from regulations entitled, "Drawbridge Operation Regulation; Des Allemands Bayou, Des Allemands, LA" in the **Federal Register** (80 FR 76860). The Burlington Northern Santa Fe Railroad requested this temporary deviation from the operating schedule of the swing span drawbridge across Des Allemands Bayou, mile 14.0, at Des Allemands, St. Charles and Lafourche Parishes, Louisiana, for January 13 through 22, 2016, to perform the rehabilitation. Due to the weather issues, preparations for the rehabilitation were delayed so Burlington Northern Santa Fe Railroad requested a modification to the effective dates from January 20 through 29, 2016.

The bridge has a vertical clearance of three feet above mean high water in the closed-to-navigation position and unlimited in the open-to-navigation position.

The draw currently operates under 33 CFR 117.440(b). For purposes of this deviation, the bridge will not be required to open from 7 a.m. to 3 p.m. daily for two three-day periods, January 20 through 22 and January 27 through 29, 2016. At all other times, the bridge will operate in accordance with 33 CFR 117.440(b).

The Burlington Northern Santa Fe Railroad requested a modification to the effective dates of the temporary deviation for the operation of the drawbridge to delay the previously approved deviation to accommodate rehabilitation work involving rest pivot