

(2) \* \* \*

(ii) *Conversion transactions occurring on or after June 7, 2019, and certain prior conversion transactions.*

Paragraphs (a)(1), (a)(2)(vi), (vii), and (viii), (b)(4), (c)(1) and (6), and (f) of this section apply to conversion transactions occurring on or after June 7, 2019, and to conversion transactions and related section 355 distributions for which the conversion transaction occurs before, and the related section 355 distribution occurs on or after, June 7, 2019. For conversion transactions that occurred on or after June 7, 2016, and before June 7, 2019 (other than conversion transactions and related section 355 distributions for which the conversion transaction occurs before, and the related section 355 distribution occurs on or after, June 7, 2019), see §§ 1.337(d)-7 and 1.337(d)-7T as contained in 26 CFR part 1 in effect on April 1, 2019.

\* \* \* \* \*

**§ 1.337(d)-7T [Removed]**

■ Par. 3. Section 1.337(d)-7T is removed.

**Kirsten Wielobob,**

*Deputy Commissioner for Services and Enforcement.*

Approved: May 29, 2019.

**David J. Kautter,**

*Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 2019-11753 Filed 6-3-19; 4:15 pm]

BILLING CODE 4830-01-P

**DEPARTMENT OF HOMELAND SECURITY****Coast Guard****33 CFR Part 100**

[Docket Number USCG-2019-0443]

RIN 1625-AA08

**Special Local Regulation; Great Western Tube Float; Colorado River, Parker, AZ**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is issuing this rulemaking to change the location of the special local regulation for the annual Great Western Tube Float, which is held on the navigable waters of the Colorado River in Parker, AZ. The change of the location for the special local regulation is necessary to provide for the safety of life on the navigable waters during the event.

**DATES:** This rule is effective from 7:00 a.m. through 6:00 p.m. on June 8, 2019.

**ADDRESSES:** To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG-2019-0443 in the "SEARCH" box and click "SEARCH." Click on Open Docket Folder on the line associated with this rule.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or email Lieutenant Briana Biagas, Coast Guard; telephone 619-278-7656, email [D11MarineEventsSD@uscg.mil](mailto:D11MarineEventsSD@uscg.mil).

**SUPPLEMENTARY INFORMATION:****I. Table of Abbreviations**

CFR Code of Federal Regulations  
DHS Department of Homeland Security  
FR Federal Register  
NPRM Notice of proposed rulemaking  
§ Section  
U.S.C. United States Code

**II. Background Information and Regulatory History**

The Coast Guard is issuing this temporary rule without prior notice and opportunity to comment pursuant to authority under section 4(a) of the Administrative Procedure Act (APA) (5 U.S.C. 553(b)). This provision authorizes an agency to issue a rule without prior notice and opportunity to comment when the agency for good cause finds that those procedures are "impracticable, unnecessary, or contrary to the public interest." Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing a notice of proposed rulemaking (NPRM) with respect to this rule because doing so would be impracticable. We were notified that the event location would be changed permanently on April 26, 2019. Due to the timing of the event we are unable to issue a NPRM before the event is scheduled.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Delaying the effective date of this rule would be impracticable because the immediate implementation is necessary to ensure the safety of life during the Great Western Tube Float event.

**III. Legal Authority and Need for Rule**

The Great Western Tube Float is an annual recurring event listed in Table 1, Item 9 of 33 CFR 100.1102, Annual Marine Events on the Colorado River, between Davis Dam (Bullhead City, Arizona) and Headgate Dam (Parker, Arizona). Special local regulations exist for the marine event to allow for special

use of the Colorado River, Parker, AZ for this event.

Section 100.1102 of title 33 of the CFR lists the annual marine events and special local regulations on the Colorado River, between Davis Dam (Bullhead City, Arizona) and Headgate Dam (Parker, Arizona). The enforcement date and regulated location for this marine event are listed in Table 1, Item 9 of § 100.1102. The location listed in the Table indicates that the marine event will occur on the navigable waters of the Colorado River from La Paz County Park to the BlueWater Resort and Casino, immediately before the Headgate Dam. However, due to a change of the location of this year's event from Buckskin Mountain State Park to La Paz County Park, a temporary rule is needed to reflect the actual location of this year's event.

The Coast Guard is issuing this rule under authority in 46 U.S.C. 70041, which authorizes the Coast Guard to establish and define special local regulations. The COTP San Diego is establishing a special local regulation for the waters of the Colorado River, Parker, AZ. The purpose of this rule is to ensure safety of participants, vessels and the navigable waters in the regulated area before, during, and after the scheduled event.

**IV. Discussion of the Rule**

The Coast Guard is temporarily suspending the regulations in 33 CFR 100.1102 for Table 1, Item 9 of that Section and is inserting a temporary regulation as Item 100.1102T11-0443 of that Section in order to reflect that the special local regulation will be effective and enforced from 7:00 a.m. to 6:00 p.m. on June 8, 2019. This change is needed to accommodate the sponsor's event plan and ensure that adequate regulations are in place to protect the safety of vessels and individuals that may be present in the regulated area. No other portion of Table 1 of § 100.1102 or other provisions in § 100.1102 shall be affected by this regulation.

**V. Regulatory Analyses**

We developed this rule after considering numerous statutes and Executive orders related to rulemaking. Below we summarize our analyses based on a number of these statutes and Executive orders, and we discuss First Amendment rights of protestors.

**A. Regulatory Planning and Review**

Executive Orders 12866 and 13563 direct agencies to assess the costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory

approaches that maximize net benefits. Executive Order 13771 directs agencies to control regulatory costs through a budgeting process. This rule has not been designated a “significant regulatory action,” under Executive Order 12866. Accordingly, this rule has not been reviewed by the Office of Management and Budget (OMB), and pursuant to OMB guidance it is exempt from the requirements of Executive Order 13771.

This regulatory action determination is based on the size, location, duration, and time-of-day of the special local regulation. The Coast Guard will publish a LNM that details the vessel restrictions of the regulated area.

#### B. Impact on Small Entities

The Regulatory Flexibility Act of 1980, 5 U.S.C. 601–612, as amended, requires Federal agencies to consider the potential impact of regulations on small entities during rulemaking. The term “small entities” comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000. The Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities.

While some owners or operators of vessels intending to transit the regulated area may be small entities, for the reasons stated in section V.A above, this rule will not have a significant economic impact on any vessel owner or operator.

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we want to assist small entities in understanding this rule. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions

annually and rates each agency’s responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1–888–REG–FAIR (1–888–734–3247). The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.

#### C. Collection of Information

This rule will not call for a new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

#### D. Federalism and Indian Tribal Governments

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. We have analyzed this rule under that Order and have determined that it is consistent with the fundamental federalism principles and preemption requirements described in Executive Order 13132.

Also, this rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes. If you believe this rule has implications for federalism or Indian tribes, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section above.

#### E. Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 (adjusted for inflation) or more in any one year. Though this rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

#### F. Environment

We have analyzed this rule under Department of Homeland Security Directive 023–01 and Environmental Planning COMDTINST 5090.1 (series), which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (42 U.S.C. 4321–4370f), and have determined that this action is one of a category of actions that do not individually or cumulatively have a significant effect on the human environment. This rule involves establishment of marine event special local regulations on the navigable waters of the Colorado River. It is categorically excluded from further review under paragraph L[61] in Table 3–1 of U.S. Coast Guard Environmental Planning Implementing Procedures 5090.1. A Record of Environmental Consideration supporting this determination is available in the docket where indicated under **ADDRESSES**.

#### G. Protest Activities

The Coast Guard respects the First Amendment rights of protesters. Protesters are asked to contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section to coordinate protest activities so that your message can be received without jeopardizing the safety or security of people, places or vessels.

#### List of Subjects in 33 CFR Part 100

Marine safety, Navigation (water), Reporting and recordkeeping requirements, Waterways.

For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 100 as follows:

#### PART 100—SAFETY OF LIFE ON NAVIGABLE WATERS

- 1. The authority citation for part 100 continues to read as follows:

**Authority:** 46 U.S.C 70041; 33 CFR 1.05–1.

- 2. In § 100.1102, in Table 1 to § 100.1102, suspend item “9” and add item “100.1102T11–0443” in numerical order to read as follows:

**§ 100.1102 Annual Marine Events on the Colorado River, between Davis Dam (Bullhead City, Arizona) and Headgate Dam (Parker, Arizona).**

\* \* \* \* \*

TABLE 1 TO § 100.1102

[All coordinates referenced use datum NAD 83]

*	*	*	*	*	*	*
<b>100.1102T11-0443. Great Western Tube Float</b>						
Sponsor .....	City of Parker, AZ.					
Event Description .....	River float.					
Date .....	June 8, 2019.					
Location .....	Parker, AZ.					
Regulated Area .....	The navigable waters of the Colorado River from Buckskin Mountain State Park to La Paz County Park.					

Dated: June 3, 2019.  
**J.R. Buzzella,**  
*Captain, U.S. Coast Guard, Captain of the Port San Diego.*  
 [FR Doc. 2019-12008 Filed 6-6-19; 8:45 am]  
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**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

[Docket Number USCG-2019-0334]

RIN 1625-AA00

**Safety Zone; Upper Mississippi River, Miles 109.9-184, St. Louis, MO**

**AGENCY:** Coast Guard, DHS.  
**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone on the navigable waters of the Upper Mississippi River from mile marker (MM) 109.9 to MM 184 in St. Louis, MO. This action is necessary to provide for the safety of persons and vessels, on these navigable waters as a result of increasing flow and high water conditions on the river. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port Sector Upper Mississippi River or a designated representative.

**DATES:** This rule is effective without actual notice from June 7, 2019 through July 3, 2019. For the purposes of enforcement, actual notice will be used from May 31, 2019, through June 7, 2019.

**ADDRESSES:** To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG-2019-0334 in the "SEARCH" box and click "SEARCH." Click on Open Docket Folder on the line associated with this rule.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or email Lieutenant Commander Christian Barger, Sector Upper Mississippi River Waterways Management Division, U.S. Coast Guard; telephone 314-269-2560, email *Christian.J.Barger@uscg.mil*.

**SUPPLEMENTARY INFORMATION:**

**I. Table of Abbreviations**

CFR Code of Federal Regulations  
 COTP Captain of the Port Sector Upper Mississippi River  
 DHS Department of Homeland Security  
 FR Federal Register  
 NPRM Notice of proposed rulemaking  
 § Section  
 U.S.C. United States Code

**II. Background Information and Regulatory History**

The Coast Guard is issuing this temporary rule without prior notice and opportunity to comment pursuant to authority under section 4(a) of the Administrative Procedure Act (APA) (5 U.S.C. 553(b)). This provision authorizes an agency to issue a rule without prior notice and opportunity to comment when the agency for good cause finds that those procedures are "impracticable, unnecessary, or contrary to the public interest." Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing a notice of proposed rulemaking (NPRM) with respect to this rule because it is impracticable. It is impracticable because we must establish this safety zone immediately and lack sufficient time to provide a reasonable comment period and then consider those comments before issuing this rule. The NPRM process would delay the establishment of the safety zone and compromise public safety.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Delaying this rule would be contrary to public interest because immediate action is necessary to respond to the potential safety hazards

associated with floodwaters and high flow of the river.

**III. Legal Authority and Need for Rule**

The Coast Guard is issuing this rule under authority in 46 U.S.C. 70034 (previously 33 U.S.C. 1231). The Captain of the Port Sector Upper Mississippi River (COTP) has determined that potential hazards associated with flood waters exist on the Upper Mississippi River between St. Louis, MO and Chester, IL. Increased flow rates and river height make navigating this area extremely difficult due to a high number of highway and railroad bridges in the area, and vessel traffic poses a risk to overtopping or damaging flood control levees. This rule is necessary to ensure the safety of persons and vessels on these navigable waters.

**IV. Discussion of the Rule**

This rule establishes a temporary safety zone from June 1, 2019 through July 3, 2019, or until terminated by the Captain of the Port Sector Upper Mississippi River (COTP), whichever occurs. The safety zone covers all navigable waters of the Upper Mississippi River from MM 109.9 to MM 184, unless reduced in scope by the COTP, as flood conditions warrant.

No vessel or person will be permitted to enter the safety zone without obtaining permission from the COTP or a designated representative. A designated representative is a commissioned, warrant, or petty officer of the U.S. Coast Guard (USCG) assigned to units under the operational control of USCG Sector Upper Mississippi River. To seek permission to enter, contact the COTP or a designated representative via VHF-FM channel 16, or through USCG Sector Upper Mississippi River at 314-269-2332. Persons and vessels permitted to enter the safety zone must comply with all lawful orders or directions issued by the COTP or designated representative. The COTP or a designated representative will inform the public of the effective period for the