to payments of gross income after August 27, 2018.

#### Kirsten Wielobob,

Deputy Commissioner for Services and Enforcement.

Approved: June 3, 2019.

#### David J. Kautter,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2019–12418 Filed 6–11–19; 4:15 pm] BILLING CODE 4830–01–P

# DEPARTMENT OF HOMELAND SECURITY

**Coast Guard** 

#### 33 CFR Part 165

[Docket No. USCG-2019-0336]

Safety Zone; San Francisco Giants Fireworks Display, San Francisco Bay, San Francisco, CA

**AGENCY:** Coast Guard, DHS. **ACTION:** Notice of enforcement of regulation.

**SUMMARY:** The Coast Guard will enforce the safety zone for the San Francisco Giants Fireworks Display in the Captain of the Port, San Francisco area of responsibility during the dates and times noted below. This action is necessary to protect life and property of the maritime public from the hazards associated with the fireworks display. During the enforcement period, unauthorized persons or vessels are prohibited from entering into, transiting through, or anchoring in the safety zone, unless authorized by the Patrol Commander (PATCOM) or other federal, state, or local law enforcement agencies on scene to assist the Coast Guard in enforcing the regulated area.

**DATES:** The regulation in 33 CFR 165.1191, Table 1, Item number 1, will be enforced from 11 a.m. on June 14, 2019, through 12:15 a.m. on June 15, 2019, or as announced via Broadcast Notice to Mariners.

FOR FURTHER INFORMATION CONTACT: If you have questions on this notice, call or email Lieutenant Junior Grade Jennae N. Cotton, Waterways Management, U.S. Coast Guard Sector San Francisco; telephone (415) 399–3585, email SFWaterways@uscg.mil.

**SUPPLEMENTARY INFORMATION:** The Coast Guard will enforce the safety zone established in 33 CFR 165.1191 Table 1, Item number 1 for the San Francisco Giants Fireworks Display from 11 a.m. on June 14, 2019 until 12:15 a.m. on June 15, 2019, or as announced via

Broadcast Notice to Mariners. The San Francisco Giants Fireworks Display will commence at the conclusion of the San Francisco Giants game, but will not commence later than 11:30 p.m. on June 14, 2019. This notice is issued under authority of 46 U.S.C. 70034, 70051; 33 CFR 1.05–1, 6.04–1, 6.04–6, and 160.5; Department of Homeland Security Delegation No. 0170.1.

The safety zone will extend to all navigable waters of the San Francisco Bay, from surface to bottom, within a circle formed by connecting all points 100 feet out from the fireworks barge during the loading, transit, and arrival of the fireworks barge from the loading location to the display location and until the start of the fireworks display. From 11 a.m. on June 14, 2019 until 5 p.m. on June 14, 2019, the fireworks barge will be loading pyrotechnics from Pier 50 in San Francisco, CA. The fireworks barge will remain at the loading location until its transit to the display location. From 8:30 p.m. to 9 p.m. on June 14, 2019 the loaded fireworks barge will transit from Pier 50 to the launch site near Pier 48 in approximate position 37°46′36" N, 122°22′56" W (NAD 83) where it will remain until the conclusion of the fireworks display. Upon the commencement of the 15-minute fireworks display, scheduled to begin at the conclusion of the baseball game, between approximately 10 p.m. and 11:30 p.m. on June 14, 2019, the safety zone will increase in size and encompass all navigable waters of the San Francisco Bay, from surface to bottom, within a circle formed by connecting all points 700 feet out from the fireworks barge near Pier 48 in approximate position 37°46′36″ N, 122°22′56" W (NAD 83). This safety zone will be in effect from 11 a.m. on June 14, 2019 until 12:15 a.m. on June 15, 2019, or as announced via Broadcast Notice to Mariners.

In addition to this notice in the **Federal Register**, the Coast Guard plans to provide notification of the safety zone and its enforcement period via the Local Notice to Mariners.

Under the provisions of 33 CFR 165.1191, unauthorized persons or vessels are prohibited from entering into, transiting through, or anchoring in the safety zone during all applicable effective dates and times, unless authorized to do so by the PATCOM or other Official Patrol defined as a federal, state, or local law enforcement agency on scene to assist the Coast Guard in enforcing the regulated area. Additionally, each person who receives notice of a lawful order or direction issued by the PATCOM or Official

Patrol shall obey the order or direction. The PATCOM or Official Patrol may, upon request, allow the transit of commercial vessels through regulated areas when it is safe to do so.

If the Captain of the Port determines that the regulated area need not be enforced for the full duration stated in this notice, a Broadcast Notice to Mariners may be used to grant general permission to enter the regulated area.

Dated: June 6, 2019.

#### Marie B. Byrd,

Captain, U.S. Coast Guard, Captain of the Port, San Francisco.

[FR Doc. 2019–12468 Filed 6–12–19; 8:45 am] BILLING CODE 9110–04–P

# DEPARTMENT OF HOMELAND SECURITY

**Coast Guard** 

33 CFR Part 165

[Docket Number USCG-2019-0221] RIN 1625-AA00

Safety Zone for Fireworks Display; Upper Potomac River, Washington, DC

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

summary: The Coast Guard is establishing a temporary safety zone for certain waters of the Upper Potomac River. This action is necessary to provide for the safety of life on these navigable waters of the Upper Potomac River at Washington, DC, during a fireworks display on July 4, 2019 (with alternate date of July 5, 2019). This regulation prohibits persons and vessels from being in the safety zone unless authorized by the Captain of the Port Maryland-National Capital Region or a designated representative.

**DATES:** This rule is effective from 8 p.m. on July 4, 2019, through 10:30 p.m. on July 5, 2019.

ADDRESSES: To view documents mentioned in this preamble as being available in the docket, go to https://www.regulations.gov, type USCG-2019-0221 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 Mr. Ron Houck, Sector Maryland-National Capital Region Waterways Management Division, U.S. Coast Guard; telephone 410–576–2674, email Ronald.L.Houck@uscg.mil.

SUPPLEMENTARY INFORMATION:

#### I. Table of Abbreviations

CFR Code of Federal Regulations
COTP Captain of the Port
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 National Park Service will be conducting a fireworks display, launched from the West Potomac Park, adjacent to the Upper Potomac River in Washington, DC, between 9:07 p.m. and 9:27 p.m. on July 4, 2019. In the event of inclement weather on July 4th, the fireworks display will be launched from the same location, during those same times, on July 5, 2019. The COTP Maryland-National Capital Region has determined that the display poses a safety concern for anyone within 1,000 feet of the fireworks discharge site—the potential exists for accidental discharge of fireworks, dangerous projectiles, and falling hot embers or other debris. Due to these safety concerns, on April 29, 2019, the Coast Guard published a notice of proposed rulemaking (NPRM), "Safety Zone for Fireworks Display; Upper Potomac River, Washington, DC" (84 FR 17984). There we stated why we issued the NPRM, and invited comments on our proposal to create a safety zone in association with this fireworks display. During the comment period that ended May 29, 2019, we received one comment.

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 and contrary to the public interest because immediate action is needed to respond to the potential safety hazards associated with the fireworks display.

# 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 Maryland-National Capital Region (COTP) has determined that potential hazards associated with the fireworks to be used in this July 4, 2019, display will be a safety concern for anyone within 1,000 feet of the fireworks discharge site. The purpose of this rule is to ensure safety of vessels and the navigable waters in the safety zone before, during, and after the scheduled event.

# IV. Discussion of Comments, Changes, and the Rule

As noted above, we received one comment on our NPRM published April 29, 2019. The comment was in support of the Coast Guard's rulemaking. There are no changes in the regulatory text of this rule from the proposed rule in the NPRM.

This rule establishes a safety zone that the Coast Guard will enforce from 8 p.m. to 10:30 p.m. on July 4, 2019 (or, alternatively, during those same hours on July 5th). The safety zone will cover all navigable waters of the Upper Potomac River, including the Tidal Basin, within 1,000 feet of the fireworks discharge site at West Potomac Park in approximate position latitude 38°53′07.1″ N, longitude 077°02′49.5″ W, located at Washington, DC. The duration of the zone is intended to ensure the safety of vessels and these navigable waters before, during, and after the scheduled fireworks display. No vessel or person will be permitted to enter the safety zone without obtaining permission from the COTP or a designated representative.

## 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, duration, and time-of-day of the safety zone. Vessel traffic will be able to safely transit around this safety zone which will impact a small designated area of the Upper Potomac River for less than 3 hours during the evening when vessel traffic is normally low. Moreover, the Coast Guard will issue a Broadcast Notice to Mariners via VHF-FM marine channel 16 about the zone.

## 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 received no comments from the Small Business Administration on this rulemaking. 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 safety zone 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.

## 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 a safety zone lasting 2.5 hours that will prohibit entry within a portion of the Upper Potomac River, including the Tidal Basin, in Washington, DC. It is categorically excluded from further review under paragraph L60(a) 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 165

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

For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 165 as follows:

# PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS

■ 1. The authority citation for part 165 continues to read as follows:

**Authority:** 46 U.S.C. 70034, 70051; 33 CFR 1.05–1, 6.04–1, 6.04–6, and 160.5; Department of Homeland Security Delegation No. 0170.1.

■ 2. Add § 165.T05–0221 to read as follows:

# § 165.T05–0221 Safety Zone for Fireworks Display; Upper Potomac River, Washington, DC.

- (a) Location. The following area is a safety zone: All navigable waters of the Upper Potomac River, including the Tidal Basin, within 1,000 feet of the fireworks discharge site at West Potomac Park in approximate position latitude 38°53′07.1″ N, longitude 077°02′49.5″ W, located at Washington, DC. All coordinates refer to datum NAD 1983.
- (b) *Definitions*. As used in this section:
- (1) Captain of the Port (COTP) means the Commander, U.S. Coast Guard Sector Maryland-National Capital Region.
- (2) Designated representative means any Coast Guard commissioned, warrant, or petty officer who has been authorized by the Captain of the Port Maryland-National Capital Region to assist in enforcing the safety zone described in paragraph (a) of this section.
- (c) Regulations. (1) Under the general safety zone regulations in subpart C of this part, you may not enter the safety zone described in paragraph (a) of this section unless authorized by the COTP or the COTP's designated representative. All vessels underway within this safety zone at the time it is activated are to depart the zone.

- (2) To seek permission to enter, contact the COTP or the COTP's designated representative by telephone at 410–576–2693 or on Marine Band Radio VHF–FM channel 16 (156.8 MHz). The Coast Guard vessels enforcing this section can be contacted on Marine Band Radio VHF–FM channel 16 (156.8 MHz).
- (3) Those in the safety zone must comply with all lawful orders or directions given to them by the COTP or the COTP's designated representative.
- (d) Enforcement officials. The U.S. Coast Guard may be assisted in the patrol and enforcement of the safety zone by Federal, State, and local agencies.
- (e) Enforcement period. This section will be enforced from 8 p.m. to 10:30 p.m. on July 4, 2019, or if necessary due to inclement weather, from 8 p.m. to 10:30 p.m. on July 5, 2019.

Dated: June 10, 2019.

#### Joseph B. Loring,

Captain, U.S. Coast Guard, Captain of the Port Maryland-National Capital Region. [FR Doc. 2019–12508 Filed 6–12–19; 8:45 am]

BILLING CODE 9110-04-P

# ENVIRONMENTAL PROTECTION AGENCY

## 40 CFR Part 355

[EPA-HQ-OLEM-2018-0318; FRL-9995-03-OLEM]

RIN 2050-AH00

Amendment to Emergency Release Notification Regulations on Reporting Exemption for Air Emissions From Animal Waste at Farms; Emergency Planning and Community Right-to-Know Act

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Final rule.

**SUMMARY:** The Environmental Protection Agency (EPA or the Agency) is amending the release notification regulations under the Emergency Planning and Community Right-to-Know Act (EPCRA) to add the reporting exemption for air emissions from animal waste at farms provided in section 103(e) of the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA). In addition, EPA is adding definitions of "animal waste" and "farm" to the EPCRA regulations to delineate the scope of this reporting exemption. This amendment maintains consistency between the emergency release notification requirements of EPCRA and CERCLA in