paragraphs (d)(5)(v)(G) and (H), revising paragraph (e)(1)(iii)(A), revising paragraph (e)(5)(i), and adding paragraphs (e)(5)(vi) and (e)(6), to read as follows:

§ 1.61–21 Taxation of fringe benefits.

* * * * *

(d) * * *

(5) * * *

(v) * * *

(D) *Limitations on use of fleet-average rule.* The rule provided in this paragraph (d)(5)(v) may not be used for any automobile the fair market value of which (determined pursuant to paragraphs (d)(5)(i) through (iv) of this section as of the first date on which the automobile is made available to any employee of the employer for personal use) exceeds $50,000, as adjusted by section 280F(d)(7). The first such adjustment shall be for calendar year 2019. In addition, the rule provided in this paragraph (d)(5)(v) may only be used for automobiles that the employer reasonably expects will regularly be used in the employer's trade or business. For rules concerning when an automobile is regularly used in the employer's business, see paragraph (e)(1)(iv) of this section.

* * * * *

(G) *Transition rule for 2018 and 2019.* Notwithstanding paragraph (d)(5)(v)(B) of this section, an employer that did not qualify to use the fleet-average valuation rule prior to January 1, 2018, with respect to any automobile (including a truck or van) because the fair market value of the vehicle exceeded the inflation-adjusted maximum value requirement of paragraph (d)(5)(v)(D) of this section, as published by the Service in a notice or revenue procedure applicable to the year the vehicle was first made available to any employee of the employer, may adopt the fleet-average valuation rule for 2018 or 2019 with respect to the vehicle, provided the fair market value of the vehicle does not exceed $50,000 on January 1, 2018, or $50,400 on January 1, 2019, respectively.

(H) *Applicability date.* Paragraphs (d)(5)(v)(D), and (G) of this section apply to taxable years beginning on or after February 5, 2020. Notwithstanding the first sentence of this paragraph (d)(5)(v)(H), any taxpayer may choose to apply paragraph (d)(5)(v)(G) of this section beginning on or after January 1, 2018.

* * * * *

(e) * * *

(1) * * *

(iii) * * *

(A) *In general.* The value of the use of an automobile (as defined in paragraph (d)(1)(ii) of this section) may not be determined under the vehicle cents-per-mile valuation rule of this paragraph (e) for a calendar year if the fair market value of the automobile (determined pursuant to paragraphs (d)(5)(i) through (iv) of this section as of the first date on which the automobile is made available to any employee of the employer for personal use) exceeds $50,000, as adjusted by section 280F(d)(7). The first such adjustment shall be for calendar year 2019.

* * * * *

(5) * * *

(i) *Use of the vehicle cents-per-mile valuation rule by an employer.* An employer must adopt the vehicle cents-per-mile valuation rule of this paragraph (e) for a vehicle to take effect by the first day on which the vehicle is used by an employee of the employer for personal use (or, if the commuting valuation rule of paragraph (f) of this section is used when the vehicle is first used by an employee of the employer for personal use, the first day on which the commuting valuation rule is not used).

* * * * *

(vi) *Transition rule for 2018 and 2019.* For a vehicle first made available to any employee of an employer for personal use before calendar year 2018, an employer that did not qualify under this paragraph (e)(5) to adopt the vehicle cents-per-mile valuation rule on the first day on which the vehicle is used by the employee for personal use because the fair market value of the vehicle exceeded the inflation-adjusted limitation of paragraph (e)(1)(iii) of this section, as published by the Service in a notice or revenue procedure applicable to the year the vehicle was first used by the employee for personal use, may first adopt the vehicle cents-per-mile valuation rule for the 2018 or 2019 taxable year, provided the fair market value of the vehicle does not exceed $50,000 on January 1, 2018, or $50,400 on January 1, 2019, respectively. Similarly, for a vehicle first made available to any employee of the employer for personal use before calendar year 2018, if the commuting valuation rule of paragraph (f) of this section was used when the vehicle was first used by the employee for personal use, and the employer did not qualify to switch to the vehicle cents-per-mile valuation rule of this paragraph (e) on the first day on which the commuting valuation rule of paragraph (f) of this section was not used because the vehicle had a fair market value in excess of the inflation-adjusted limitation of paragraph (e)(1)(iii) of this section, as published by the Service in a notice or revenue procedure applicable to the year the commuting valuation rule was first not used, the employer may adopt the vehicle cents-per-mile valuation rule for the 2018 or 2019 taxable year, provided the fair market value of the vehicle does not exceed $50,000 on January 1, 2018, or $50,400 on January 1, 2019, respectively. However, in accordance with paragraph (e)(5)(ii) of this section, an employer that adopts the vehicle cents-per-mile valuation rule pursuant to this paragraph (e)(5)(vi) must continue to use the rule for all subsequent years in which the vehicle qualifies for use of the rule, except that the employer may, for any year during which use of the vehicle qualifies for the commuting valuation rule of paragraph (f) of this section, use the commuting valuation rule with regard to the vehicle.

(6) *Applicability date.* Paragraphs (e)(1)(iii)(A) and (e)(5)(i) and (vi) of this section apply to taxable years beginning on or after February 5, 2020. Notwithstanding the first sentence of this paragraph (e)(6), any taxpayer may choose to apply paragraph (e)(5)(vi) of this section beginning on or after January 1, 2018.

* * * * *

Sunita Lough,

Deputy Commissioner for Services and Enforcement.

Approved: January 17, 2020.

David J. Kautter,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2020–02158 Filed 2–4–20; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Parts 100 and 165

[USCG–2019–0916]

2019 Quarterly Listings; Safety Zones, Security Zones, and Special Local Regulations

AGENCY: Coast Guard, DHS.

ACTION: Notification of expired temporary rules issued.

SUMMARY: This document provides notification of substantive rules issued by the Coast Guard that were made temporarily effective but expired before they could be published in the **Federal Register**. This document lists temporary safety zones, security zones, and special local regulations, all of limited duration

and for which timely publication in the **Federal Register** was not possible.

DATES: This document lists temporary Coast Guard rules that became effective, primarily between October 2019 and December 2019, unless otherwise indicated, and were terminated before they could be published in the **Federal Register**.

ADDRESSES: Temporary rules listed in this document may be viewed online, under their respective docket numbers, using the Federal eRulemaking Portal at *http://www.regulations.gov.*

FOR FURTHER INFORMATION CONTACT: For questions on this document contact Yeoman First Class Glenn Grayer, Office of Regulations and Administrative Law, telephone (202) 372–3862.

SUPPLEMENTARY INFORMATION: Coast Guard District Commanders and Captains of the Port (COTP) must be immediately responsive to the safety and security needs within their jurisdiction; therefore, District Commanders and COTPs have been delegated the authority to issue certain local regulations. *Safety zones* may be established for safety or environmental purposes. A safety zone may be stationary and described by fixed limits or it may be described as a zone around a vessel in motion. *Security zones* limit access to prevent injury or damage to vessels, ports, or waterfront facilities. *Special local regulations* are issued to enhance the safety of participants and spectators at regattas and other marine events.

Timely publication of these rules in the **Federal Register** may be precluded when a rule responds to an emergency, or when an event occurs without sufficient advance notice. The affected public is, however, often informed of these rules through Local Notices to Mariners, press releases, and other means. Moreover, actual notification is provided by Coast Guard patrol vessels enforcing the restrictions imposed by the rule. Because **Federal Register** publication was not possible before the end of the effective period, mariners were personally notified of the contents of the safety zones, security zones, or special local regulations listed in this notice by Coast Guard officials on-scene prior to any enforcement action. However, the Coast Guard, by law, must publish in the **Federal Register** notice of substantive rules adopted. To meet this obligation without imposing undue expense on the public, the Coast Guard periodically publishes a list of these temporary safety zones, security zones, and special local regulations. Permanent rules are not included in this list because they are published in their entirety in the **Federal Register**. Temporary rules are also published in their entirety if sufficient time is available to do so before they are placed in effect or terminated.

Docket No.	Rule type	Location	Effective date
USCG–2019–0770	Safety Zones (Part 165)	Santa Cruz Island, CA	9/3/2019
USCG–2019–0810	Safety Zones (Part 165)	Port Jefferson, NY	9/18/2019
USCG–2019–0786	Safety Zones (Part 165)	Ludlow, KY	10/2/2019
USCG–2019–0808	Safety Zones (Part 165)	COTP New York Zone	10/4/2019

The following unpublished rules were placed in effect temporarily during the period between October 2019 and December 2019 unless otherwise indicated. To view copies of these rules, visit *www.regulations.gov* and search by the docket number indicated in the following table.

USCG–2019–0840	Safety Zones (Part 165)	Union City, CA	10/4/2019
USCG–2019–0839	Safety Zones (Part 165)	Union City, CA	10/4/2019
USCG–2019–0832	Security Zones (Part 165)	New Orleans, LA	10/5/2019
USCG–2019–0777	Special Local Regulations (Part 100)	Helena, AR	10/5/2019
USCG–2019–0616	Security Zones (Part 165)	Lake Charles, LA	10/11/2019
USCG–2019–0831	Special Local Regulations (Part 100)	San Diego, CA	10/13/2019
USCG–2019–0851	Safety Zones (Part 165)	Union City, CA	10/15/2019
USCG–2019–0854	Safety Zones (Part 165)	Pittsburgh, PA	10/17/2019
USCG–2019–0716	Safety Zones (Part 165)	Pittsburgh, PA	10/19/2019
USCG–2019–0576	Safety Zones (Part 165)	Rich Passage, WA	10/20/2019
USCG–2019–0863	Safety Zones (Part 165)	Pittsburgh, PA	10/23/2019
USCG–2019–0707	Security Zones (Part 165)	Jacksonville Beach, FL	10/24/2019
USCG–2019–0873	Security Zones (Part 165)	Washington, DC	10/25/2019
USCG–2019–0858	Safety Zones (Part 165)	Groton, CT	11/1/2019
USCG–2019–0677	Security Zones (Part 165)	San Diego, CA	11/6/2019
USCG–2019–0888	Safety Zones (Part 165)	San Francisco, CA	11/7/2019
USCG–2019–0073	Safety Zones (Part 165)	Miami River, FL	12/3/2019
USCG–2019–0886	Safety Zones (Part 165)	Toledo, OH	11/11/2019
USCG–2019–0930	Security Zones (Part 165)	Helena Island, SC	11/27/2019
USCG–2019–0939	Security Zones (Part 165)	Hallandale Beach, FL	12/7/2019
USCG–2019–0944	Safety Zones (Part 165)	Rochester, PA	12/10/2019
USCG–2019–0927	Safety Zones (Part 165)	Berkeley, CA	12/14/2019
USCG–2019–0928	Safety Zones (Part 165)	Sausalito, CA	12/14/2019
USCG–2019–0941	Safety Zones (Part 165)	San Francisco, CA	12/19/2019
USCG–2019–0957	Safety Zones (Part 165)	San Francisco, CA	12/31/2019
USCG–2019–0913	Safety Zones (Part 165)	COTP New York Zone	12/31/2019

Dated: January 27, 2020.

M.W. Mumbach,

Chief, Office of Regulations and Administrative Law, United States Coast Guard.

[FR Doc. 2020–01660 Filed 2–4–20; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R07–OAR–2019–0662; FRL–10004–63–Region 7]

Air Plan Approval; Missouri; Restriction of Emissions From Batch-Type Charcoal Kilns

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: The Environmental Protection Agency (EPA) is approving a Missouri State Implementation Plan (SIP) revision received on March 7, 2019. The submission revises a Missouri regulation that establishes emission limits for batch-type charcoal kilns based on operational parameters to reduce emissions of particulate matter (PM_{10}), volatile organic compounds (VOCs) and carbon monoxide (CO). Specifically, the revisions to the rule add definitions specific to the rule, update references to test methods, remove unnecessary words, remove an obsolete requirement which applied only during the phase-in period of the rule that ended December 31, 2005, clarify a provision for an alternative operating temperature, and make other minor edits. These revisions are administrative in nature and do not impact the stringency of the SIP or air quality. Approval of these revisions will ensure consistency between State and federally-approved rules.

DATES: This final rule is effective on March 6, 2020.

ADDRESSES: The EPA has established a docket for this action under Docket ID No. EPA–R07–OAR–2019–0662. All documents in the docket are listed on the *https://www.regulations.gov* website. Although listed in the index, some information is not publicly available, *i.e.,* CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the internet and will be publicly available only in hard copy form. Publicly available docket materials are available through *https://www.regulations.gov* or please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section for additional information.

FOR FURTHER INFORMATION CONTACT: Tracey Casburn, Environmental Protection Agency, Region 7 Office, Air Quality and Planning Branch, 11201 Renner Boulevard, Lenexa, Kansas 66219; telephone number (913) 551–7016; email address *casburn.tracey@epa.gov.*

SUPPLEMENTARY INFORMATION: Throughout this document ''we,'' ''us,'' and ''our'' refer to EPA.

Table of Contents

I. Background

On December 6, 2019, the EPA proposed approval to revise the SIP revisions to a State rule that restricts emissions from batch-type charcoal kilns in the **Federal Register**. *See* 84 FR 66853. The EPA solicited comments on the proposed SIP revision and received no comments.

II. What is being addressed in this document?

The EPA is approving a request to revise the Missouri SIP received on March 7, 2019. Missouri requested that the EPA approve revisions it made to a State rule found at title 10, division 10 of the code of state regulations—10 CSR 10–6.330 ''Restriction of Emissions from Batch-Type Charcoal Kilns''. A detailed discussion of the submission, and the EPA's review of it, was provided in the EPA's December 6, 2019, notice of proposed rulemaking document published in the **Federal Register**. *See* 84 FR 66853. The EPA received no comments during the public comment period.

III. Have the requirements for approval of a SIP revision been met?

The State submission met the public notice requirements for SIP submissions in accordance with 40 CFR 51.102. The submission satisfied the completeness criteria of 40 CFR part 51, appendix V. The State provided public notice of the revisions from August 1, 2018, to October 4, 2018, and held a public hearing on September 27, 2018. The State received and addressed four comments. As explained in more detail in the technical support document (TSD) which is part of this docket, the SIP revision submission meets the substantive requirements of the Clean Air Act (CAA), including section 110 and implementing regulations.

IV. What action is the EPA taking?

The EPA is ammending the Missouri SIP by approving the State's request to revise 10 CSR 10–6.330,''Restriction of Emissions From Batch-Type Charcoal Kilns.'' Approval of these revisions will ensure consistency between State and federally-approved rules. The EPA has determined that these changes will not adversely impact air quality.

V. Incorporation by Reference

In this document, the EPA is approving regulatory text in an EPA final rule that includes incorporation by reference. In accordance with the requirements of 1 CFR 51.5, the EPA is incorporating amendments to 40 CFR part 52 set forth below. The EPA has made, and will continue to make, these materials generally available through *www.regulations.gov* and at the EPA Region 7 Office (please contact the person identified in the ''For Further Information Contact'' section of this preamble for more information).

VI. Statutory and Executive Order Reviews

Under the CAA, the Administrator is required to approve a SIP submission that complies with the provisions of the Act and applicable Federal regulations. 42 U.S.C. 7410(k); 40 CFR 52.02(a). Thus, in reviewing SIP submissions, the EPA's role is to approve state choices, if they meet the criteria of the CAA. Accordingly, this action merely approves state law as meeting Federal requirements and does not impose additional requirements beyond those imposed by state law. For that reason, this action:

- Is not a significant regulatory action subject to review by the Office of Management and Budget under Executive Orders 12866 (58 FR 51735, October 4, 1993) and 13563 (76 FR 3821, January 21, 2011);
- Is not an Executive Order 13771 (82 FR 9339, February 2, 2017) regulatory action because SIP approvals are exempted under Executive Order 12866.
- Does not impose an information collection burden under the provisions of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*);
- Is certified as not having a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*);
- Does not contain any unfunded mandate or significantly or uniquely affect small governments, as described