

binding under applicable law on or after January 1, 2022.

**Sunita Lough,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2020-08649 Filed 5-12-20; 8:45 am]

**BILLING CODE P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-100956-19]

RIN 1545-BP16

#### Source of Income From Certain Sales of Personal Property; Hearing

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Proposed rule; notice of hearing.

**SUMMARY:** This document provides a notice of public hearing on proposed regulations modifying the rules for determining the source of income from sales of inventory produced within the United States and sold without the United States or vice versa.

**DATES:** The public hearing is being held on Wednesday, June 3, 2020, at 10:00 a.m. The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by Wednesday, May 20, 2020. If no outlines are received by May 20, 2020, the public hearing will be cancelled.

**ADDRESSES:** The public hearing is being held by teleconference. Individuals who want to testify (by telephone) at the public hearing must send an email to [publichearings@irs.gov](mailto:publichearings@irs.gov) to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number [REG-100956-19] and the word TESTIFY. For example, the subject line may say: Request to TESTIFY at Hearing for REG-100956-19. The email should also include a copy of the speaker's public comments and outline of topics. The email must be received by May 20, 2020.

Individuals who want to attend (by telephone) the public hearing must also send an email to [publichearings@irs.gov](mailto:publichearings@irs.gov) to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number [REG-100956-19] and the word ATTEND. For example, the subject line may say: Request to ATTEND Hearing for REG-100956-19. The email requesting to attend the public hearing must be received by 5:00

p.m. two (2) business days before the date that the hearing is scheduled.

The telephonic hearing will be made accessible to people with disabilities. To request special assistance during the telephonic hearing please contact the Publications and Regulations Branch of the Office of Associate Chief Counsel (Procedure and Administration) by sending an email to [publichearings@irs.gov](mailto:publichearings@irs.gov) (preferred) or by telephone at (202) 317-5177 (not a toll-free number) at least three (3) days prior to the date that the telephonic hearing is scheduled.

Any questions regarding speaking at or attending a public hearing may also be emailed to [publichearings@irs.gov](mailto:publichearings@irs.gov).

Send outline submissions electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG-100956-19).

#### FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Brad McCormack, (202) 317-6911; concerning submissions of comments, the hearing and/access code to attend the hearing by teleconferencing, Regina Johnson at (202) 317-5177 (not toll-free numbers) or [publichearings@irs.gov](mailto:publichearings@irs.gov). If emailing please put Attend, Testify, or Agenda Request and [REG-100956-19] in the email subject line.

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed rulemaking REG-100956-19 that was published in the **Federal Register** on Monday, December 30, 2019, 84 FR 71836.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments telephonically at the hearing that submitted written comments by February 28, 2020, must submit an outline of the topics to be addressed and the amount of time to be devoted to each topic by May 20, 2020.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, on [Regulations.gov](http://Regulations.gov), search IRS and REG-100956-19, or by emailing your request to [publichearings@irs.gov](mailto:publichearings@irs.gov). Please put "REG-100956-19 Agenda Request" in the subject line of the email.

**Martin V. Franks,**

*Branch Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. 2020-09966 Filed 5-12-20; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 100

[Docket No. USCG-2020-0066]

#### Special Local Regulations; Marine Events Within the Fifth Coast Guard District; Withdrawal

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking; withdrawal.

**SUMMARY:** The Coast Guard is withdrawing its proposed rule concerning amendments to the regattas and marine parades regulations. The rulemaking was initiated to establish a special local regulations during the "Cambridge Classic Power Boat Regatta," a marine event to be held on certain navigable waters of the Choptank River at Cambridge, MD on May 16, 2020, and May 17, 2020. The proposed rule is being withdrawn because it is no longer necessary. The event sponsor has cancelled the power boat races.

**DATES:** The Coast Guard is withdrawing the proposed rule published March 16, 2020 (85 FR 14837) as of May 13, 2020.

**ADDRESSES:** To view the docket for this withdrawn rulemaking, go to <https://www.regulations.gov>, type USCG-2020-0066 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 about this notice, 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](mailto:Ronald.L.Houck@uscg.mil).

#### SUPPLEMENTARY INFORMATION:

##### Background

On March 16, 2020, we published a notice of proposed rulemaking entitled "Special Local Regulations; Marine Events within the Fifth Coast Guard District" in the **Federal Register** (85 FR 14837). The rulemaking concerned the Coast Guard's proposal to establish temporary special local regulations for certain navigable waters of the Choptank River at Cambridge, MD, effective from 9 a.m. on May 16, 2020, through 6:30 p.m. on May 17, 2020. This action was necessary to provide for the safety of life on these waters during a high-speed power boat racing event. This rulemaking would have prohibited persons and vessels from entering the

regulated area unless authorized by the Captain of the Port Maryland-National Capital Region or the Coast Guard Patrol Commander.

#### Withdrawal

The proposed rule is being withdrawn due to a regulated area no longer being necessary following a cancellation of the power boat races by the event sponsor.

#### Authority

We issue this notice of withdrawal under the authority of 46 U.S.C. 70034.

Dated: April 23, 2020.

#### Joseph B. Loring,

*Captain, U.S. Coast Guard, Captain of the Port Maryland-National Capital Region.*

[FR Doc. 2020-09221 Filed 5-12-20; 8:45 am]

BILLING CODE 9110-04-P

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[Docket No. USCG-2018-0987]

RIN 1625-AA09

#### Drawbridge Operation Regulations; Back Bay of Biloxi, Biloxi, MS

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to change the operating schedule that governs the I-110 bascule bridge across the Back Bay of Biloxi, mile 3.0, Biloxi, Harrison County, Mississippi. This proposed action would require a 12 hour notification to open the bridge to vessels on Thanksgiving Day, Christmas Day and New Year's Day. The bridge has not opened for vessels on these holidays over a four year period. This proposed action is intended to allow the bridge owner to effectively manage bridge tender resources during these federal holidays.

**DATES:** Comments and related material must be received by the Coast Guard on or before July 13, 2020.

**ADDRESSES:** You may submit comments identified by docket number USCG-2018-0981 using Federal eRulemaking Portal at <http://www.regulations.gov>.

See the "Public Participation and Request for Comments" portion of the SUPPLEMENTARY INFORMATION section for further instructions on submitting comments.

**FOR FURTHER INFORMATION CONTACT:** If you have questions about this proposed rulemaking, call or email Mr. Doug

Blakemore, Eighth Coast Guard District Bridge Administrator; telephone (504) 671-2128, email [Douglas.A.Blakemore@uscg.mil](mailto:Douglas.A.Blakemore@uscg.mil).

#### SUPPLEMENTARY INFORMATION:

##### I. Table of Abbreviations

CFR Code of Federal Regulations  
DHS Department of Homeland Security  
E.O. Executive Order  
FR Federal Register  
MDOT Mississippi Department of Transportation  
OMB Office of Management and Budget  
Pub. L. Public Law  
NPRM Notice of proposed rulemaking  
§ Section  
U.S.C. United States Code

##### II. Background, Purpose and Legal Basis

MDOT has requested to change the operating requirements for the I-110 bascule bridge across the Back Bay of Biloxi, mile 3.0, Biloxi, Harrison County, Mississippi. This bridge currently opens according to 33 CFR part 117.675(a) and opens on signal if at least six hour notice is given. MDOT has requested that on Thanksgiving Day, Christmas Day and New Year's Day the bridge will open on signal if at least 12 hour notice is given.

At this bridge location the waterway is used by small commercial, recreational and fishing vessels. From 2014 through 2017 this bridge did not open for vessels on Thanksgiving Day, Christmas Day and New Year's Day. The bridge has a vertical clearance of 60' above mean high water in the closed to vessel position. Requiring a 12 hour notice to open provides a reasonable ability to use the waterway.

The Coast Guard is issuing this NPRM under authority 33 U.S.C. 499.

##### III. Discussion of Proposed Rule

The Coast Guard's decision to promulgate a drawbridge regulation depends primarily upon the effect of the proposed rule on navigation to assure that the rule provides for the reasonable needs of navigation after consideration of the impact to the public. The Coast Guard must ensure that bridges across navigable waters do not unreasonably obstruct waterway traffic and at the same time provide for the reasonable needs of land traffic. Drawbridge operations must balance the needs of vessel, vehicle, rail, pedestrian, and recreational traffic in the overall public interest.

Since this bridge has not opened for vessel traffic over a four year period on these federal holidays the Coast Guard proposes that it is reasonable for vessels to provide a 12 hour notice to open the drawbridge. We have not identified any

impacts on marine navigation with this proposed rule. Additionally the bridge is required to open for emergencies according to 33 CFR 117.31.

#### IV. Regulatory Analyses

We developed this proposed rule after considering numerous statutes and Executive orders related to rulemaking. Below we summarize our analyses based on 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 NPRM has not been designated a "significant regulatory action," under Executive Order 12866. Accordingly, the NPRM 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 ability that vessels can still open the draw and transit given advance notice. Those vessels with a vertical clearance requirement of less than 60 feet above mean high water may transit the bridge at any time. Additionally according to 33 CFR 117.31 (b) the drawtender shall take all reasonable measures to have the draw opened, regardless of the operating schedule of the draw, for passage of certain vessels during emergency situations. We believe this proposed change to the drawbridge operation regulations at 33 CFR 117.675(a) will meet the reasonable needs of navigation.

##### 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 proposed rule would not have a significant economic impact on a substantial number of small entities.

The bridge provides a 60 foot vertical clearance at mean high water that should accommodate most present