

the event that a buyer deems the delivered cannabis to be defective, the buyer's sole remedy for damages shall be against the grower and not the Administration.

**Timothy J. Shea,**  
*Acting Administrator.*

[FR Doc. 2020-27999 Filed 12-17-20; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9925]

RIN 1545-BP23

#### Meals and Entertainment Expenses Under Section 274; Correction

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

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains corrections to the final regulations (Treasury Decision 9925) that published in the **Federal Register** on October 9, 2020. The final regulations provide guidance under section 274 of the Internal Revenue Code (Code) regarding certain recent amendments made to that section. Specifically, the final regulations address the elimination of the deduction under section 274 for expenditures related to entertainment, amusement, or recreation activities, and provide guidance to determine whether an activity is of a type generally considered to be entertainment.

**DATES:** These corrections are effective on December 18, 2020 and applicable for taxable years that begin on or after October 9, 2020.

**FOR FURTHER INFORMATION CONTACT:** Patrick Clinton of the Office of the Associate Chief Counsel (Income Tax and Accounting), (202) 317-7005 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9925) that are the subject of this correction are issued under section 274 of the Internal Revenue Code.

##### Need for Correction

As published the final regulations (TD 9925) contain errors that need to be corrected.

##### Correction of Publication

Accordingly, the final regulations (TD 9925), that are the subject of FR Doc.

2020-21990, published on October 9, 2020 (85 FR 64026), are corrected as follows:

1. On page 64031, third column, the second line, the language “*in Sutherland Lumber*” is corrected to read “*in Sutherland Lumber-Southwest*”.

2. On page 64031, third column, the ninth line of the second full paragraph, the language “§ 1.274-10(a)(2)(ii)(C)(2)” is corrected to read “§ 1.274-10(a)(2)(ii)(C)(2)”.

3. On page 64032, second column, the second line, the language “or gross income is zero, whether zero is” is corrected to read “or gross income is zero (other than due to a reimbursement by the recipient), whether zero is”.

4. On page 64032, second column, the thirteenth line from the top of the page, the language “(e)(9) do not apply.” is corrected to read “(e)(9) generally do not apply.”.

5. On page 64032, second column, the thirteenth line from the top of the page, the language “Similarly, the exceptions in section 274(e)(2) and (e)(9) do not apply if” is corrected to read “However, the exceptions in section 274(e)(2) and (e)(9) will apply if the recipient reimburses the taxpayer for a portion of the value of the food or beverages even if the value exceeding the reimbursed amount is properly excluded from the recipient's compensation and wages or gross income. In this case, however, the taxpayer must apply the dollar-for-dollar rule as described in § 1.274-12(c)(2)(i)(D). In cases in which”.

6. On page 64032, second column, the second and last sentence from the bottom of the first partial paragraph, remove the language “. In that case, however,”.

7. On page 64032, third column, the third line of the second full paragraph, the language “regulations confirm” is corrected to read “regulations confirmed”.

8. On page 64032, third column, the twelfth line of the second full paragraph, the language “demonstrates” is corrected to read “demonstrated”.

#### Crystal Pemberton,

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

[FR Doc. 2020-26860 Filed 12-17-20; 8:45 am]

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[Docket No. USCG-2020-0694]

#### Drawbridge Operation Regulation; Gulf Intracoastal Waterway, Madeira Beach FL

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of temporary deviation from regulations; request for comments.

**SUMMARY:** The Coast Guard has issued a temporary deviation from the operating schedule that governs the Welch Causeway (SR 699) Bridge, mile 122.8 at Madeira Beach, Florida. A request was made to place the drawbridge on a daily operating schedule to alleviate vehicle congestion due to on demand bridge openings. This deviation will test a change to the drawbridge operation schedule to determine whether a permanent change to the schedule is needed. The Coast Guard is seeking comments from the public regarding these proposed changes.

**DATES:** This deviation is effective from 12:01 a.m. on January 1, 2021 through 11:59 p.m. on June 25, 2021.

Comments and relate material must reach the Coast Guard on or before February 25, 2021.

**ADDRESSES:** You may submit comments identified by docket number USCG-2020-0694 using Federal eRulemaking Portal at <https://www.regulations.gov>.

See the “Public Participation and Request for Comments” portion of the **SUPPLEMENTARY INFORMATION** section below for instructions on submitting comments.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this test deviation, call or email LT Clark W. Sanford, U.S. Coast Guard, Sector Saint Petersburg Waterways Management Division; telephone 727-824-7506, email [Clark.W.Sanford@uscg.mil](mailto:Clark.W.Sanford@uscg.mil).

#### SUPPLEMENTARY INFORMATION:

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

The Welch Causeway (SR699) Bridge across the Gulf Intracoastal Waterway, mile 122.8, at Madeira Beach, Florida is a double-leaf bascule bridge with a 25 foot vertical clearance at mean high water in the closed position and an 89 foot horizontal clearance between fenders. The normal operating schedule for the bridge is found in 33 CFR 117.287(h). Navigation on the waterway is commercial and recreational.

The City of Madeira Beach Florida has requested the current operating

schedule be modified due to the increased economic growth, vehicle traffic in the area as well as a school located in close proximity to the bridge. The City of Madeira Beach requested the bridge operation logs from the bridge owner, Florida Department of Transportation (FDOT) to validate the need for a regulation change. The Coast Guard has reviewed these logs as well and determined a test deviation is needed before proceeding with a rule change for the operation of this bridge.

Under this test deviation, from 7 a.m. to 7 p.m., the draw shall open on the hour and half-hour; except Federal Holidays and at all other times, the draw shall operate on demand.

The Coast Guard will also inform the users of the waterways through our Local and Broadcast Notices to Mariners of the change in operating schedule for the bridge so that vessel operators can arrange their transits to minimize any impact caused by the temporary deviation.

The Coast Guard will also inform the users of the waterways through our Local and Broadcast Notices to Mariners of the change in operating schedule for the bridge so that vessel operators can arrange their transits to minimize any impact caused by the temporary deviation.

In accordance with 33 CFR 117.35(e), the drawbridge must return to its regular operating schedule immediately at the end of the effective period of this temporary deviation. This deviation from the operating regulations is authorized under 33 CFR 117.35.

**II. Public Participation and Request for Comments**

We view public participation as essential to effective rulemaking, and will consider all comments and material received during the comment period. Your comment can help shape the outcome of this rulemaking. If you submit a comment, please include the docket number for this rulemaking,

indicate the specific section of this document to which each comment applies, and provide a reason for each suggestion or recommendation.

We encourage you to submit comments through the Federal eRulemaking Portal at <https://www.regulations.gov>. If your material cannot be submitted using <https://www.regulations.gov>, contact the person in the **FOR FURTHER INFORMATION CONTACT** section of this document for alternate instructions.

We accept anonymous comments. All comments received will be posted without change to <https://www.regulations.gov> and will include any personal information you have provided. For more about privacy and submissions in response to this document, see DHS's eRulemaking System of Records notice (85 FR 14226, March 11, 2020).

Documents mentioned in this notification as being available in this docket and all public comments, will be in our online docket at <https://www.regulations.gov> and can be viewed by following that website's instructions. Additionally, if you go to the online docket and sign up for email alerts, you will be notified when comments are posted or a final rule is published.

Dated: December 2, 2020.

**Randall D. Overton,**  
*Director, Bridge Administration, Seventh Coast Guard District.*

[FR Doc. 2020-27443 Filed 12-17-20; 8:45 am]

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**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

[Docket No. USCG-2020-0708]

**Safety Zones; Annual Firework Displays Within Captain of the Port, Puget Sound Area of Responsibility**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of enforcement of regulation.

**SUMMARY:** The Coast Guard will enforce one safety zone for an annual firework display in the Area of Responsibility of the Captain of the Port Sector Puget Sound. This action is necessary to protect life and property from hazards associated with the firework display. During the enforcement periods, entry into, transit through, mooring, or anchoring within this safety zone is prohibited unless authorized by the Captain of the Port Sector Puget Sound or a Designated Representative.

**DATES:** The regulations in 33 CFR 165.1332 will be enforced for Alderbrook Resort & Spa Fireworks display from 5 p.m. on December 31, 2020, through 1 a.m. on January 1, 2021.

**FOR FURTHER INFORMATION CONTACT:** If you have questions about this notice of enforcement, call or email Lieutenant Peter J. McAndrew, Sector Puget Sound Waterways Management Division, U.S. Coast Guard; telephone 206-217-6051, email [SectorPugetSoundWWM@uscg.mil](mailto:SectorPugetSoundWWM@uscg.mil).

**SUPPLEMENTARY INFORMATION:** The Coast Guard will enforce regulations in 33 CFR 165.1332 for the safety zone established for Annual Fireworks Displays in Hood Canal. These regulations will be enforced from 5 p.m. on December 31, 2020, through 1 a.m. on January 1, 2021, at the following locations:

Event name	Location	Latitude	Longitude
Alderbrook Resort & Spa Fireworks .....	Hood Canal .....	47°21.033' N .....	123°04.1' W.

This action is necessary to provide for the safety of life on navigable waterways during this event. Our annual fireworks displays and other events in the Area of Responsibility of the Captain of the Port Sector Puget Sound (AOR) that require safety zones are listed in 33 CFR 165.1332. During the enforcement periods, as reflected in § 165.1332 (d), no vessel operator may enter, transit,

moor, or anchor within this safety zone, except for vessels authorized by the Captain of the Port or Designated Representative.

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

Dated: December 7, 2020.

**P.M. Hilbert,**  
*Captain, U.S. Coast Guard, Captain of the Port Sector Puget Sound.*

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