

(f) *Applicability dates*—(1) Paragraphs (a) through (d). Paragraphs (a) through (d) of this section apply to deposits and payments made after March 31, 2013. For rules that apply before March 31, 2013, see 26 CFR part 40, revised as of April 1, 2012.

(2) Paragraph (e). Paragraph (e) of this section applies to calendar quarters beginning on or after October 1, 2023. For rules that apply before October 1, 2023, see 26 CFR part 40, revised as of April 1, 2023.

■ **Par. 5.** Add part 47 to read as follows:

PART 47—DESIGNATED DRUGS EXCISE TAX REGULATIONS

Sec.
47.5000D-0 Table of contents.
47.5000D-1 Introduction.
47.5000D-2–47.5000D-3 [Reserved]

Authority: 26 U.S.C. 7805.

Section 47.5000D-1 also issued under 26 U.S.C. 5000D.

§ 47.5000D-0 Table of contents.

This section lists the table of contents for §§ 47.5000D-1 through 47.5000D-3.

§ 47.5000D-1 Introduction.

- (a) In general.
- (b) Applicability date.

§§ 47.5000D-2 and 47.5000D-3 [Reserved]

§ 47.5000D-1 Introduction.

(a) *In general.* The regulations in this part are designated the *Designated Drugs Excise Tax Regulations*. The regulations in this part relate to the tax imposed by section 5000D of the Internal Revenue Code. See part 40 of this chapter for regulations relating to returns, payments, and other procedural rules applicable to this part.

(b) *Applicability date.* This section applies to returns filed for calendar quarters beginning on or after October 1, 2023.

§§ 47.5000D-2–47.5000D-3 [Reserved]

Douglas W. O'Donnell,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2023-21586 Filed 9-27-23; 11:15 am]

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DEPARTMENT OF AGRICULTURE

Forest Service

36 CFR Parts 214 and 251

RIN 0596-AD56

Special Uses; Land Use Fees; Temporary Land Use Fee Reductions for Recreation Residence Permits

AGENCY: Forest Service, Agriculture (USDA).

ACTION: Proposed rule; request for public comment.

SUMMARY: The Forest Service (Forest Service or Agency), United States Department of Agriculture, is proposing to update its special uses regulations, consistent with the requirement in the Cabin Fee Act, to provide for suspension or temporary reduction of the land use fee for a recreation residence permit if access to, or occupancy of, the recreation residence is significantly restricted.

DATES: Comments on the proposed rule must be received in writing by December 1, 2023.

ADDRESSES: Comments, identified by RIN 0596-AD56, may be submitted via one of the following methods:

- *Federal eRulemaking Portal:* <https://www.regulations.gov>. Follow the instructions for sending comments.
- *Mail:* Director, Lands Staff, 201 14th Street SW, Washington, DC 20250-1124.
- *Hand Delivery:* Director, Lands, Minerals, and Geology Management Staff, 1st Floor Southeast, 201 14th Street SW, Washington, DC 20250-1124.

Comments should be confined to issues pertinent to the proposed rule; should explain the reasons for any recommended changes; and should reference the specific section and wording being addressed, where possible. All timely comments, including names and addresses when provided, will be placed in the record and will be available for public review and copying. The public may review comments at the Office of the Director, Lands, Minerals, and Geology Management Staff, Sidney R. Yates Federal Building, 1st Floor Southeast, 201 14th Street SW, Washington, DC, on business days between 8:30 a.m. and 4:00 p.m. Visitors are encouraged to call ahead at (202) 205-3563 to facilitate entry into the building. Comments may also be viewed on the Federal eRulemaking Portal at <https://www.regulations.gov>. In the search box, enter “RIN 0596-AD56” and click the “Search” button.

FOR FURTHER INFORMATION CONTACT: Brandon Smith, Lands, Minerals, and

Geology Management Staff, (406) 491-1605 or brandon.c.smith@usda.gov. Individuals who use telecommunication devices for the hearing impaired may call the Federal Relay Service at (800) 877-8339 between 8:00 a.m. and 8:00 p.m., Eastern Time, Monday through Friday.

SUPPLEMENTARY INFORMATION:

Background

The Forest Service administers the use and occupancy of National Forest System lands through issuance of special use authorizations. The Forest Service administers approximately 74,000 special use authorizations, including nearly 14,000 recreation residence permits on National Forest System lands spread across 24 states and 114 national forests. Recreation residences are privately owned cabins that have been authorized on National Forest System lands since 1915. Like other types of special use authorizations, permits for recreation residences are subject to an annual land use fee, payable in advance at the beginning of the calendar year.

Need for the Proposed Rule

The Cabin Fee Act of 2014 (16 U.S.C. 6214) establishes a tiered fee structure for the use and occupancy of recreation residences on National Forest System lands. Section 2(f)(3)(A) of the Cabin Fee Act requires the Forest Service to establish criteria by which the annual land use fee for a recreation residence permit may be suspended or temporarily reduced if access to, or occupancy of, the recreation residence is significantly restricted. Section 2(f)(3)(B) of the Cabin Fee Act requires the determination of whether to suspend or temporarily reduce the annual land use fee for a recreation residence permit to be administratively appealable.

Proposed Revisions to 36 CFR Part 214

The proposed rule would amend 36 CFR 214.4(c) by adding paragraph (6) to provide for appeal of a decision of whether to temporarily reduce the annual land use fee for a recreation residence permit during significantly restricted access to, or occupancy of, the recreation residence.

Proposed Revisions to 36 CFR Part 251, Subpart B

The proposed rule would add a definition to 36 CFR 251.51 for the term “significantly restricted access to, or occupancy of, a recreation residence,” which would be defined as when access to, or occupancy of, a recreation residence is prohibited by law for a

period of at least 30 consecutive calendar days (a) by an order issued under 36 CFR part 261, subpart B, closing an area including the National Forest System lands occupied by the recreation residence or closing a National Forest System road providing the sole access to the recreation residence to address public health or safety concerns, such as severe risk of fire or flooding or (b) by a State or county department of transportation imposing a round-the-clock closure of a State or county road providing the sole access to a recreation residence. The objectivity and simplicity of this definition would avoid the need for a detailed factual inquiry or exercise of discretion, thereby facilitating and enhancing consistency in implementation.

The definition for “significantly restricted access to, or occupancy of, a recreation residence” would not include other situations where access to, or occupancy of, the recreation residence is restricted, such as situations where the recreation residence cannot be accessed or occupied because a private access road or the recreation residence has not been adequately maintained or where a private access road or the recreation residence has been destroyed or substantially damaged. The Agency believes these situations should be outside the scope of the temporary land use fee reduction, consistent with the risk of loss clause in the term special use permit for recreation residences.

The proposed rule would amend 36 CFR 251.57 by adding paragraph (j) to provide for temporarily reducing the annual land use fee for a recreation residence permit during significantly restricted access to, or occupancy of, the recreation residence. For consistency and ease of implementation, the proposed rule would provide for temporarily reducing the land use fee proportionate to the number of days of significantly restricted access to, or occupancy of, the recreation residence, rather than for suspending the land use fee after significantly restricted access to, or occupancy of, the recreation residence has reached a specified number of days. A temporary land use fee reduction would be calculated by dividing the annual land use fee for the recreation residence by 365 to determine the daily land use fee and then multiplying the daily land use fee by the number of days of significantly restricted access to, or occupancy of, the recreation residence. For ease of administration, if significantly restricted access to, or occupancy of, a recreation residence includes part of one day, that day would be counted as a whole day.

A temporary land use fee reduction during significantly restricted access to, or occupancy of, a recreation residence would be applied to the annual land use fee for the recreation residence permit for the following year.

The proposed rule would have no effect on the risk of loss clause in term special use permits for recreation residences, other than by providing for temporarily reducing the annual land use fee for a recreation residence permit in accordance with the terms of the proposed rule, consistent with the Cabin Fee Act. The proposed rule would have no effect on any other type of special use or special use authorization.

Regulatory Certifications

Regulatory Planning and Review (Executive Orders 12866 and 13563)

Executive Order 12866 provides that the Office of Information and Regulatory Affairs in the Office of Management and Budget will determine whether a regulatory action is significant and will review significant regulatory actions. The Office of Information and Regulatory Affairs has determined that this proposed rule is not significant. Executive Order 13563 reaffirms the principles of Executive Order 12866 while calling for improvements in the nation’s regulatory system to promote predictability; to reduce uncertainty; and to use the best, most innovative, and least burdensome tools for achieving regulatory ends. The Agency has developed the proposed rule consistent with Executive Order 13563.

Congressional Review Act

Pursuant to subtitle E of the Small Business Regulatory Enforcement Fairness Act of 1996 (known as the Congressional Review Act) (5 U.S.C. 801 *et seq.*), the Office of Information and Regulatory Affairs has designated this proposed rule as not a major rule as defined by 5 U.S.C. 804(2).

National Environmental Policy Act

The proposed rule would update the Agency’s regulations consistent with the requirement in the Cabin Fee Act to provide for a suspension or temporary reduction in the land use fee for a recreation residence permit if access to, or occupancy of, the recreational residence is significantly restricted. Forest Service regulations at 36 CFR 220.6(d)(2) exclude from documentation in an environmental assessment or environmental impact statement “rules, regulations, or policies to establish servicewide administrative procedures, program processes, or instructions.” The Agency’s preliminary assessment is that

this proposed rule falls within this category of actions and that no extraordinary circumstances exist which would require preparation of an environmental assessment or environmental impact statement. A final determination will be made upon adoption of the final rule.

Regulatory Flexibility Act Analysis

The Agency has considered the proposed rule under the requirements of the Regulatory Flexibility Act (5 U.S.C. 602 *et seq.*). The proposed rule would update the Agency’s regulations consistent with the requirement in the Cabin Fee Act to provide for a suspension or temporary reduction in the land use fee for a recreation residence permit if access to, or occupancy of, the recreational residence is significantly restricted. This proposed rule would not have any direct effect on small entities as defined by the Regulatory Flexibility Act. The proposed rule would not impose recordkeeping requirements on small entities; would not affect their competitive position in relation to large entities; and would not affect their cash flow, liquidity, or ability to remain in the market. Therefore, the Forest Service has determined that this proposed rule would not have a significant economic impact on a substantial number of small entities pursuant to the Regulatory Flexibility Act.

Federalism

The Agency has considered the proposed rule under the requirements of Executive Order 13132, *Federalism*. The Agency has determined that the proposed rule conforms with the federalism principles set out in this executive order; would not impose any compliance costs on the States; and would not have substantial direct effects on the States, on the relationship between the Federal Government and the States, or on the distribution of power and responsibilities among the various levels of government. Therefore, the Agency has concluded that the proposed rule does not have federalism implications.

Consultation and Coordination With Indian Tribal Governments

Executive Order 13175, *Consultation and Coordination with Indian Tribal Governments*, requires Federal agencies to consult and coordinate with Tribes on a government-to-government basis on policies that have Tribal implications, including regulations, legislative comments or proposed legislation, and other policy statements or actions that have substantial direct effects 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. The proposed rule would update the Agency's regulations consistent with the requirement in the Cabin Fee Act to provide for a suspension or temporary reduction in the land use fee for a recreation residence permit if access to, or occupancy of, the recreational residence is significantly restricted. The Agency has reviewed this proposed rule in accordance with the requirements of Executive Order 13175 and has determined that this proposed rule would not have substantial direct effects on 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. Therefore, consultation and coordination with Indian Tribal governments is not required for this proposed rule.

Environmental Justice

The Agency has considered the proposed rule under the requirements of Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations. The Forest Service has determined that the proposed rule is not expected to result in disproportionately high and adverse impacts on minority or low-income populations or the exclusion of minority and low-income populations from meaningful involvement in decision-making.

No Takings Implications

The Agency has analyzed the proposed rule in accordance with the principles and criteria in Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights. The Agency has determined that the proposed rule would not pose the risk of a taking of private property.

Energy Effects

The Agency has reviewed the proposed rule under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use. The Agency has determined that the proposed rule would not constitute a significant energy action as defined in Executive Order 13211.

Civil Justice Reform

The Forest Service has analyzed the proposed rule in accordance with the principles and criteria in Executive

Order 12988, Civil Justice Reform. After adoption of the proposed rule, (1) all State and local laws and regulations that conflict with the proposed rule or that impede its full implementation would be preempted; (2) no retroactive effect would be given to the proposed rule; and (3) it would not require administrative proceedings before parties may file suit in court challenging its provisions.

Unfunded Mandates

Pursuant to title II of the Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538), the Agency has assessed the effects of the proposed rule on State, local, and Tribal governments and the private sector. The proposed rule would not compel the expenditure of \$100 million or more by any State, local, or Tribal government or anyone in the private sector. Therefore, a statement under section 202 of the Act is not required.

Controlling Paperwork Burdens on the Public

The proposed rule does not contain recordkeeping or reporting requirements or other information collection requirements as defined in 5 CFR part 1320 that are not already required by law or not already approved for use. Accordingly, the review provisions of the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.) and its implementing regulations at 5 CFR part 1320 do not apply.

List of Subjects

36 CFR Part 214

Administrative practice and procedure, National forests.

36 CFR Part 251

Administrative practice and procedure, Alaska, Electric power, Mineral resources, National forests, Public lands—rights-of-way, Reporting and recordkeeping requirements, Water resources.

Therefore, for the reasons set forth in the preamble, the Forest Service proposes to amend chapter II of title 36 of the Code of Federal Regulations as follows:

PART 214—POSTDECISIONAL ADMINISTRATIVE REVIEW PROCESS FOR OCCUPANCY OR USE OF NATIONAL FOREST SYSTEM LANDS AND RESOURCES

■ 1. The authority citation for part 214 continues to read as follows:

Authority: 7 U.S.C. 1011(f); 16 U.S.C. 472, 551.

■ 2. Amend § 214.4 by adding paragraph (c)(6) to read as follows:

§ 214.4 Decisions that are appealable.

* * * * *
(c) * * *
* * * * *

(6) A decision of whether to temporarily reduce the annual land use fee for a recreation residence permit during a period of significantly restricted access to, or occupancy of, the recreation residence.

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PART 251—LAND USES

Subpart B—Special Uses

■ 3. The authority citation for part 251, subpart B, continues to read as follows:

Authority: 16 U.S.C. 460l–6a, 460l–6d, 472, 497b, 497c, 551, 580d, 1134, 3210; 30 U.S.C. 185; 43 U.S.C. 1740, 1761–1772.

■ 4. Amend § 251.51 by adding in alphabetical order a definition for “significantly restricted access to, or occupancy of, a recreation residence” to read as follows:

§ 251.51 Definitions.

* * * * *

Significantly restricted access to, or occupancy of, a recreation residence—When access to, or occupancy of, a recreation residence is prohibited by law for a period of at least 30 consecutive calendar days (a) by an order issued under 36 CFR part 261, subpart B, closing an area including the National Forest System lands occupied by the recreation residence or closing a National Forest System road providing the sole access to the recreation residence to address public health or safety concerns, such as severe risk of fire or flooding or (b) by a State or county department of transportation imposing a round-the-clock closure of a State or county road providing the sole access to a recreation residence.

* * * * *

■ 5. Amend § 251.57 by revising the title and adding paragraph (j) to read as follows:

§ 251.57 Land use fees.

* * * * *

(j) The annual land use fee for a recreation residence permit shall be temporarily reduced during periods of significantly restricted access to, or occupancy of, the recreation residence. A temporary land use fee reduction for significantly restricted access to, or occupancy of, a recreation residence shall be calculated by dividing the annual land use fee for the recreation residence permit by 365 to determine

the daily land use fee and then multiplying the daily land use fee by the number of days of significantly restricted access to, or occupancy of, the recreation residence. If significantly restricted access to, or occupancy of, the recreation residence includes part of one day, that day shall be counted as a whole day. A temporary land use fee reduction during significantly restricted access to, or occupancy of, a recreation residence shall be applied as a credit to the annual land use fee for the recreation residence permit for the following year.

Homer Wilkes,

Under Secretary, Natural Resources and Environment.

[FR Doc. 2023–21564 Filed 9–29–23; 8:45 am]

BILLING CODE 3411–15–P

DEPARTMENT OF HOMELAND SECURITY

Federal Emergency Management Agency

44 CFR Ch. I

[Docket ID FEMA–2023–0026]

RIN 1660–AB12

FEMA Proposed Policy: Federal Flood Risk Management Standard (FFRMS)

AGENCY: Federal Emergency Management Agency, DHS.

ACTION: Request for comments.

SUMMARY: The Federal Emergency Management Agency (FEMA) is accepting comments on the proposed FEMA policy, *Federal Flood Risk Management Standard (FFRMS)*. This proposed policy would provide detail, consistent with applicable regulations, on applicability, processes, resources, and responsibilities for implementing the FFRMS as part of FEMA's 8-step decision making process for carrying out the directives of Executive Order 11988, Floodplain Management, as amended.

DATES: Comments must be received by December 1, 2023.

ADDRESSES: You may submit comments, identified by Docket ID: FEMA–2023–0026, via the Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the instructions for submitting comments.

FOR FURTHER INFORMATION CONTACT:

Portia Ross, Policy and Integration Division Director, Office of Environmental Planning and Historic Preservation, Resilience, DHS/FEMA, 400 C St. SW, Suite 313, Washington,

DC 20472–3020. Phone: (202) 709–0677; Email: fema-regulations@fema.dhs.gov.

SUPPLEMENTARY INFORMATION: FEMA is proposing to issue a policy complementary to 44 CFR part 9, Floodplain Management and Protection of Wetlands, which governs FEMA's implementation the Federal Flood Risk Management Standard (FFRMS). This policy would facilitate implementation of FFRMS and bolster the resilience of communities and Federal assets against the impacts of flooding.

Consistent with a proposed rule that is published elsewhere in this issue of the **Federal Register**, this proposed policy would require that FEMA determine the appropriate vertical flood elevation and corresponding horizontal FFRMS floodplain for Actions Subject to the FFRMS using either the Climate Informed Science Approach (CISA), the Freeboard Value Approach (FVA), or the 0.2 Percent Annual Chance Flood Approach (0.2PFA). Under the proposed policy, FEMA would determine the FFRMS flood elevation and corresponding FFRMS floodplain according to CISA for all locations where CISA is available where the best-available, actionable hydrologic and hydraulic data and methods that integrate current and future changes in flooding based on climate science exist. When using CISA, for non-critical actions the FFRMS floodplain would be at least as restrictive as the 1% annual chance (AC) flood elevation and corresponding horizontal floodplain, and for critical actions the FFRMS floodplain would be at least as restrictive as the 0.2% AC flood elevation and corresponding horizontal floodplain. For locations where CISA is not available and actionable, FEMA would determine the FFRMS elevation and FFRMS floodplain for non-critical actions by using the area that would be inundated by the lower of the 0.2% AC flood or +2-foot FVA. For critical actions, FEMA would determine the FFRMS elevation and FFRMS floodplain using the area that would be inundated by the higher of the 0.2% AC flood or +3-foot FVA. (For locations where information about the elevation and/or extent of the 0.2% AC floodplain is not available, the FFRMS floodplain would be the +3-foot FVA for critical actions and +2-foot FVA for non-critical actions).

This policy would also outline FEMA's process to identify actions that may receive substantial damage or substantial improvement determinations, require consideration of natural features and nature-based approaches as alternatives to a proposed

action, explain requirements to minimize flood risk, and encourage early coordination when multiple Federal agencies are jointly engaged in an action to ensure a consistent approach to determine which floodplain determination is applied.

Authority: Executive Order 11988, Floodplain Management, as amended and implementing regulations of 44 CFR part 9, among other authorities listed in the proposed policy.

Deanne B. Criswell,

Administrator, Federal Emergency Management Agency.

[FR Doc. 2023–21093 Filed 9–29–23; 8:45 am]

BILLING CODE 9111–66–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Administration for Children and Families

45 CFR Parts 205, 260, 261, and 263

RIN 0970–AC97

Strengthening Temporary Assistance for Needy Families (TANF) as a Safety Net and Work Program

AGENCY: Office of Family Assistance (OFA); Administration for Children and Families (ACF); Department of Health and Human Services (HHS).

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: ACF proposes to amend the Temporary Assistance for Needy Families (TANF) program regulations to strengthen the safety net and reduce administrative burden. This NPRM encompasses a package of reforms to ensure TANF programs are designed and funds are used in accordance with the statute. In addition, the package includes provisions that are more technical in nature and are designed to reduce administrative burden and increase program effectiveness.

DATES: In order to be considered, the Department must receive written comments on this NPRM on or before December 1, 2023.

ADDRESSES: ACF encourages the public to submit comments electronically to ensure they are received in a timely manner. You may submit comments, identified by [docket number] and/or Regulatory Information Number (RIN) 0970–AC99, by any of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.