DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 54, and 301
RIN 1545–BQ98

DEPARTMENT OF LABOR

Employee Benefits Security Administration

29 CFR Parts 2510, 2520, and 2550
RIN 1210–AC09

PENSION BENEFIT GUARANTY CORPORATION

29 CFR Parts 4000, 4007, 4010, 4041, 4041A, 4043, 4050, 4062, 4063, 4204, 4211, 4219, 4231, 4245, 4262, and 4281
RIN 1212–AB58

Request for Information—SECURE 2.0 Section 319—Effectiveness of Reporting and Disclosure Requirements


ACTION: Request for information; extension of comment period.

SUMMARY: This document extends the comment period for the request for information entitled “SECURE 2.0 Section 319—Effectiveness of Reporting and Disclosure Requirements” that was published in the January 23, 2024, issue of the Federal Register. The comment period for the request for information, which had been scheduled to close on April 22, 2024, is extended 30 days to May 22, 2024.

DATES: The comment period for the request for information published January 23, 2024, at 89 FR 4215, is extended. To be assured consideration, comments must be received at one of the addresses provided below no later than May 22, 2024.

ADDRESSES: Written comments, identified by RIN 1210–AC09, may be submitted to one of the addresses specified below. Any comment that is submitted will be shared with the Department of the Treasury, the Internal Revenue Service (IRS), and the Pension Benefit Guaranty Corporation (PBGC). Please do not submit duplicates.


Warning: Do not include any personally identifiable or confidential business information that you do not want publicly disclosed. Comments are public records and can be retrieved by most internet search engines.


SUPPLEMENTARY INFORMATION: In the request for information (RFI), entitled “Request for Information—SECURE 2.0 Section 319—Effectiveness of Reporting and Disclosure Requirements,” released by the Department of Labor (Labor Department), Department of the Treasury (Treasury Department), and Pension Benefit Guaranty Corporation (PBGC) (collectively, the Agencies), the Agencies requested commenters’ input in response to a series of 24 questions relevant to section 319 of the SECURE 2.0 Act of 2022 (SECURE 2.0).1 Specifically, SECURE 2.0 section 319 includes a wide-ranging directive to the Agencies to review each Agency’s existing reporting and disclosure requirements under the Internal Revenue Code (Code) and the Employee Retirement Income Security Act (ERISA) for retirement plans. The Agencies are directed to then report to Congress on the effectiveness of these reporting and disclosure requirements, including recommendations to consolidate, simplify, standardize, and improve such requirements. The comment period for the RFI is scheduled to close on April 22, 2024.

Since the publication of the RFI in the Federal Register, interested parties have expressed concern with their ability to respond fully to the RFI by April 22, given the breadth of the topics and the significant number of questions raised in the RFI. These parties observe that significant work must be done to consider these topics adequately, including the collection and coordination of relevant data and information, research of the considerable laws, regulations, and other guidance implicated by the questions in the RFI, and preparation of meaningful responses to the Agencies’ questions. The Agencies value robust public feedback as part of their mandated review of the effectiveness of Code and ERISA reporting and disclosure requirements. This feedback will be an integral resource for the Agencies in preparing the report to Congress, no later than December 29, 2025, as required by section 319 of SECURE 2.0. In response to these requests, the Agencies are extending the period for submitting comments on the RFI by an additional 30 days. To be assured consideration, comments on the RFI must be received no later than May 22, 2024.

SUMMARY: The Environmental Protection Agency (EPA or the Agency) is requesting comments and information to assist in the potential development of regulations for the manufacture (including importing), processing (including recycling), and distribution in commerce of lead for wheel-balancing weights ("lead wheel weights") under the Toxic Substances Control Act (TSCA). To inform this consideration, EPA is requesting comment and information from all stakeholders on the use and exposure to lead from the manufacture (including importing), processing (including recycling), distribution in commerce, use, and disposal of lead wheel weights, as well as information on their substitutes, to help determine if there is an unreasonable risk to human health and the environment associated with this use. This action is relevant to a petition for a writ of mandamus filed in August 2023, by the Ecology Center, Center for Environmental Health, United Parents Against Lead & Other Environmental Hazards, and Sierra Club in the United States Court of Appeals for the Ninth Circuit requesting the court to direct EPA to conduct a rulemaking regulating lead wheel weights under TSCA.

DATES: Comments must be received on or before May 3, 2024.

ADDRESSES: Submit your comments, identified by docket identification (ID) number EPA–HQ–OPPT–2024–0085, through https://www.regulations.gov. Follow the online instructions for submitting comments. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Additional instructions on commenting and visiting the docket, along with more information about dockets generally, is available at https://www.epa.gov/dockets.

FOR FURTHER INFORMATION CONTACT: Technical information contact: Sofie Sonner, Existing Chemicals Risk Management Division (7404M), Office of Pollution Prevention and Toxics, Environmental Protection Agency, 1200 Pennsylvania Ave. NW, Washington, DC 20460–0001; telephone number: (202) 565–2414; email address: sonner.sofie@epa.gov.

General information contact: The TSCA Hotline, ABVI-Goodwill, 422 South Clinton Ave., Rochester, NY 14620; email address: TSCA-Hotline@epa.gov.

SUPPLEMENTARY INFORMATION:

I. Executive Summary

A. Does this action apply to me?

You may be potentially affected by this action if you manufacture (including import), process (including recycling), distribute in commerce, dispose of, or use lead wheel weights, or their substitutes. The following list of North American Industrial Classification System (NAICS) codes is not intended to be exhaustive, but rather provides a guide to help readers determine whether this document applies to them. Potentially affected entities may include:

- Lead Ore and Zinc Ore Mining (NAICS code 212231);
- Primary Smelting and Refining of Nonferrous Metal (except Copper and Aluminum) (NAICS code 331419);
- Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum) (NAICS code 331492);
- Lead die-castings, unfinished, manufacturing (NAICS code 331523);
- Automobile Manufacturing (NAICS code 336111);
- Light Truck and Utility Vehicle Manufacturing (NAICS code 336112);
- Heavy Duty Truck Manufacturing (NAICS code 336120);
- All Other Motor Vehicles Parts Manufacturing (NAICS code 336399);
- Motorcycle, Bicycle, and Parts Manufacturing (NAICS code 336991);
- Automobile and Other Motor Vehicle Merchant Wholesalers (NAICS code 423110);
- Motor Vehicle Supplies and New Parts Merchant Wholesalers (NAICS code 423120);
- Tire and Tube Merchant Wholesalers (NAICS code 423130);
- Motor Vehicle Parts (Used) Merchant Wholesalers (NAICS code 423140);
- New Car Dealers (NAICS code 441110);
- Used Car Dealers (NAICS code 441120);
- Recreational Vehicle Dealers (NAICS code 441120);
- Motorcycle, Boat, and Other Motor Vehicle Dealers (NAICS code 441220);
- Automotive Parts and Accessories Stores (NAICS code 441310);
- Tire Dealers (NAICS code 441320);
- General Automotive Repair (NAICS code 811111);
- Other Automotive Mechanical and Electrical Repair and Maintenance (NAICS code 811118);
- Automotive Oil Change and Lubrication Shops (NAICS code 811191); and
- All Other Automotive Repair and Maintenance (NAICS code 811198).

If you have any questions regarding the applicability of this action, please consult the technical information contact listed under FOR FURTHER INFORMATION CONTACT.

B. What is the Agency’s authority for taking this action?

This action is being taken under the Toxic Substances Control Act, 15 U.S.C. 2601 et seq. TSCA section 21 allows citizens to petition EPA to initiate a rulemaking proceeding for the issuance, amendment, or repeal of a rule under TSCA sections 4, 6, or 8 or an order under TSCA sections 4 or 5(e) through (f). If EPA grants such a petition, the Agency must promptly commence an appropriate proceeding.

Under TSCA section 6(a), if EPA determines that the manufacture, processing, distribution in commerce, use, or disposal of a chemical substance presents an unreasonable risk to human health or the environment, it must “apply one or more of the [TSCA] section 6(a) requirements . . . to the extent necessary so that the chemical substance . . . no longer presents such risk,” which may range from prohibiting or otherwise restricting the manufacturing, processing, or