

producing specified property at the time of registration may register with the IRS to become a qualified manufacturer for purposes of section 25C.

(ii) *Rule for multiple manufacturers.* If more than one manufacturer participates in the production of the same product that is specified property, such manufacturers must follow the rules provided in guidance to determine which among them must register with the IRS to become a qualified manufacturer with respect to such property.

(3) *Validation and administrative review of agreements.* The IRS will validate and may reject a QM Registration Application and Agreement in accordance with guidance. If the IRS rejects a QM Registration Application and Agreement, then the manufacturer may request administrative review by the IRS of such rejection, as provided in guidance. Any IRS rejection of a QM Registration Application and Agreement is not subject to administrative appeal to the IRS Independent Office of Appeals.

(4) *Revocation and suspension.* The IRS may revoke or suspend a manufacturer's qualified manufacturer registration status in the IRS's sole discretion if the IRS concludes that the manufacturer is not adhering to the terms of its QM Registration Application and Agreement. If the IRS revokes or suspends a manufacturer's qualified manufacturer registration status, then the manufacturer may request administrative review by the IRS of the IRS's determination as provided in guidance. Any IRS determination relating to the revocation or suspension of a manufacturer's qualified manufacturer registration status is not subject to administrative appeal to the IRS Independent Office of Appeals.

(5) *Voluntary discontinuance.* A qualified manufacturer may voluntarily discontinue its qualified manufacturer registration status by following the procedures provided in guidance.

(c) *PIN assignment requirement.* Except as provided in guidance, for a manufacturer of specified property to be a qualified manufacturer, the manufacturer must assign a PIN unique to each item of specified property it produces, in accordance with paragraph (b)(1)(i) of this section and using the PIN Assignment System and other rules set forth in guidance.

(d) *PIN Labeling requirement; Time to provide PIN to taxpayers—(1) In general.* For a manufacturer of specified property to be a qualified manufacturer, the manufacturer must label each item of specified property it produces with a PIN unique to such item, in accordance with the requirements and rules set

forth in guidance. Third-party labeling systems are not allowed, unless allowed by guidance.

(2) *Time to furnish PINs to taxpayers.* Qualified manufacturers must furnish PINs to taxpayers within the time frames set forth in guidance.

(e) *Periodic written report requirement—(1) In general.* For a manufacturer of specified property to be a qualified manufacturer, the manufacturer must submit periodic written reports to the IRS. A qualified manufacturer must follow the rules set forth in guidance regarding the required contents of the written reports, the attestation included with the written reports, the required timing and frequency with which to file the written reports, and the format of the written reports.

(2) *Increased frequency of filing written reports.* Notwithstanding guidance regarding the timing and frequency in which to file written reports, qualified manufacturers may submit written reports more frequently than required, provided that the other requirements relating to the written report are satisfied.

(3) *Updating and rescinding written reports.* If a qualified manufacturer wants to update or rescind certain information on a written report for a scrivener's error or missing PIN, the qualified manufacturer must follow the rules provided in guidance.

(f) *Applicability date.* This section applies to taxable years ending after [INSERT DATE OF PUBLICATION OF FINAL REGULATIONS IN THE FEDERAL REGISTER].

Douglas W. O'Donnell,
Deputy Commissioner.

[FR Doc. 2024-24110 Filed 10-24-24; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2024-0198]

RIN 1625-AA09

Drawbridge Operation Regulation; Atlantic Intracoastal Waterway, Beaufort, SC

AGENCY: Coast Guard, Department of Homeland Security (DHS).

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to modify the operating schedule that

governs the Lady's Island (Woods Memorial) Bridge across the Atlantic Intracoastal Waterway (AICW) (Beaufort River), mile 536.0, at Beaufort, SC. South Carolina Department of Transportation (SCDOT) has requested the Coast Guard consider changing the operating schedule to remove the seasonal operating schedule. This proposed action is intended to reduce vehicular traffic congestion and provide a more consistent operating schedule for the bridge. We invite your comments on this proposed rulemaking.

DATES: Comments and related material must reach the Coast Guard on or before December 9, 2024.

ADDRESSES: You may submit comments identified by docket number USCG-2024-0198 using Federal Decision Making 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. This notice of proposed rulemaking with its plain-language, 100-word-or-less proposed rule summary will be available in this same docket.

FOR FURTHER INFORMATION CONTACT: If you have questions on this proposed rule, call or email Ms. Jennifer Zercher, Bridge Management Specialist, Seventh Coast Guard District; telephone 571-607-5951, email Jennifer.N.Zercher@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR Code of Federal Regulations
DHS Department of Homeland Security
FR Federal Register
OMB Office of Management and Budget
NPRM Notice of Proposed Rulemaking (Advance, Supplemental)
§ Section
U.S.C. United States Code
SC South Carolina
TD Temporary Deviation
AICW Atlantic Intracoastal Waterway

II. Background, Purpose and Legal Basis

Lady's Island (Woods Memorial) Bridge across the AICW (Beaufort River), mile 536.0, at Beaufort, SC, is a swing bridge with a 30-foot vertical clearance at mean high water in the closed position. The normal operating schedule for the bridge is found in 33 CFR 117.911(f).

On March 20, 2024, the Coast Guard published a temporary deviation entitled "Drawbridge Operation Regulation; Atlantic Intracoastal Waterway, Beaufort, SC" in the **Federal Register** (89 FR 19731). That temporary deviation, effective from 12:01 a.m. on

March 25, 2024, through 11:59 p.m. on September 29, 2024, allows Lady's Island (Woods Memorial) Bridge to operate without a seasonal opening schedule. The comment period ended May 20, 2024, with 15 comments received.

The 15 comments received were against the proposed changes. The concerns presented were the need for the seasonal schedule to remain due to the increase in vessel traffic and the environmental conditions mariners experience while transiting in the vicinity of the bridge. The Coast Guard understands the increase in seasonal vessel traffic and also acknowledges an increase in seasonal vehicle traffic. The area is known for moderate currents, however, there is staging areas on either side of the bridge for vessels to maintain station. The requested changes should simplify the current operating schedule, allow for a more consistent and efficient operation of the bridge and provide relief to vehicle traffic congestion while meeting the reasonable needs of navigation.

III. Discussion of Proposed Rule

Under this proposed rule, the Lady's Island (Woods Memorial) Bridge will operate without a seasonal schedule. The Coast Guard is proposing to remove the seasonal operating schedule during the months of April, May, October, and November. This would reduce vehicular traffic congestion and provide a more consistent operating schedule for the bridge. Vessels that can pass beneath the bridge without an opening may do so at any time. Emergency vessels and tugs with tows can still request an opening at any time.

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.

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. This proposed rule has not been designated a "significant regulatory action," under section 3(f) of Executive Order 12866, as amended by Executive Order 14094 (Modernizing Regulatory Review). Accordingly, the NPRM has not been reviewed by the Office of Management and Budget (OMB).

This regulatory action determination is based on the ability that vessels can still transit the bridge during the designated times and vessels able to pass without an opening may do so at any time.

B. Impact on Small Entities

The Regulatory Flexibility Act of 1980 (RFA), 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.

While some owners or operators of vessels intending to transit the bridge may be small entities, for the reasons stated in section IV.A above this proposed rule would not have a significant economic impact on any vessel owner or operator.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this proposed rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rulemaking would economically affect it.

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we want to assist small entities in understanding this proposed rule. If the proposed rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section. The Coast Guard will not retaliate against small entities that question or complain about this proposed rule or any policy or action of the Coast Guard.

C. Collection of Information

This proposed rule would call for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

D. Federalism and Indian Tribal Governments

A rule has implications for federalism under Executive Order 13132 (Federalism), if it has a substantial direct effect on the States, on the

relationship between the National Government and the States, or on the distribution of power and responsibilities among the various levels of government. We have analyzed this proposed rule under that order and have determined that it is consistent with the fundamental federalism principles and preemption requirements described in Executive Order 13132.

Also, this proposed rule does not have tribal implications under Executive Order 13175 (Consultation and Coordination with Indian Tribal Governments) because it would not have a substantial direct effect 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. If you believe this proposed rule has implications for federalism or Indian tribes, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

E. Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 (adjusted for inflation) or more in any one year. Though this proposed rule will not result in such an expenditure, we do discuss the effects of this proposed rule elsewhere in this preamble.

F. Environment

We have analyzed this proposed rule under Department of Homeland Security Management Directive 023–01, Rev.1, associated implementing instructions, and Environmental Planning Policy COMDTINST 5090.1 (series), which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321–4370f). The Coast Guard has determined that this action is one of a category of actions that do not individually or cumulatively have a significant effect on the human environment. This proposed rule promulgates the operating regulations or procedures for drawbridges. Normally such actions are categorically excluded from further review, under paragraph L49, of Chapter 3, Table 3–1 of the U.S. Coast Guard Environmental Planning Implementation Procedures.

Neither a Record of Environmental Consideration nor a Memorandum for the Record are required for this

proposed rule. We seek any comments or information that may lead to the discovery of a significant environmental impact from this proposed rule.

V. 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.

Submitting comments. We encourage you to submit comments through the Federal Decision Making Portal at <https://www.regulations.gov>. To do so, go to <https://www.regulations.gov>, type USCG–2024–0198 in the search box and click “Search.” Next, look for this document in the Search Results column, and click on it. Then click on the Comment option. 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.

Viewing material in docket. To view documents mentioned in this proposed rule as being available in the docket, find the docket as described in the previous paragraph, and then select “Supporting & Related Material” in the Document Type column. Public comments will also be placed in our online docket and can be viewed by following instructions on the <https://www.regulations.gov> Frequently Asked Questions web page. Also, 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 of any posting or updates to the docket.

We review all comments received, but we will only post comments that address the topic of the proposed rule. We may choose not to post off-topic, inappropriate, or duplicate comments that we receive.

Personal information. We accept anonymous comments. Comments we post to <https://www.regulations.gov> 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).

List of Subjects in 33 CFR Part 117

Bridges.

For the reasons discussed in the preamble, the Coast Guard proposes to amend 33 CFR part 117 as follows:

PART 117—DRAWBRIDGE OPERATION REGULATIONS

■ 1. The authority citation for part 117 continues to read as follows:

Authority: 33 U.S.C. 499; 33 CFR 1.05–1; and DHS Delegation No. 00170.1, Revision No. 01.3.

■ 2. Amend § 117.911 by revising paragraph (f) to read as follows:

§ 117.911 Atlantic Intracoastal Waterway, Little River to Savannah River.

* * * * *

(f) *Lady’s Island (Woods Memorial) Bridge, across the Beaufort River, mile 536.0, at Beaufort.* The draw shall operate as follows:

(1) Monday through Friday, except Federal holidays:

(i) From 6 a.m. to 9:29 a.m. and 3:31 p.m. to 7 p.m., the draw need not open to navigation; and,

(ii) Between 9:30 a.m. and 3:30 p.m., the draw need open only once an hour on the half hour.

(2) At all other times the draw shall open on signal.

Dated: October 21, 2024.

Douglas M. Schofield,

Rear Admiral, U.S. Coast Guard, Commander, Coast Guard Seventh District.

[FR Doc. 2024–24847 Filed 10–24–24; 8:45 am]

BILLING CODE 9110–04–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R09–OAR–2024–0338; FRL–12118–01–R9]

Conditional Approval; Contingency Measure State Implementation Plan for the 2008 Ozone Standard; San Joaquin Valley, California

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to conditionally approve a state implementation plan (SIP) submission under the Clean Air Act (CAA or “Act”) that addresses the contingency measure requirements for the 2008 ozone national ambient air quality standards (NAAQS or “standards”) for the San Joaquin Valley ozone nonattainment area. The SIP submission, titled the “Ozone Contingency Measure State Implementation Plan Revision for the

2008 and 2015 8-hour Ozone Standards” (“2024 SJV Ozone Contingency Measure Plan,” “Contingency Measure Plan,” or “Plan”) relies on two ozone contingency measures that the EPA has already approved in separate rulemakings. The proposed approval is conditional because it also relies on commitments by the State air agency and regional air district to supplement the 2024 SJV Ozone Contingency Measure Plan with submission of specific additional contingency measures within one year of the EPA’s final conditional approval. The EPA is proposing conditional approval of the SIP submission because the Agency has preliminarily determined that the existing approved contingency measures, the commitments to submit additional contingency measures, and the justification for not adopting contingency measures that would achieve the recommended amount for such measures, meet the applicable requirements for such SIP submissions under the CAA and the EPA’s implementation regulations for the San Joaquin Valley for the 2008 ozone NAAQS. The proposed conditional approval, if finalized, would add the 2024 SJV Ozone Contingency Measure Plan to the federally enforceable California SIP.

DATES: Written comments must arrive on or before November 25, 2024.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA–R09–OAR–2024–0338 at <https://www.regulations.gov>. For comments submitted at [Regulations.gov](https://www.regulations.gov), follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from [Regulations.gov](https://www.regulations.gov). The EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. The EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.*, on the web, cloud, or other file sharing system). For additional submission methods, please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section. For the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on