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Authority: 44 U.S.C. 3501–3520.

Christopher S. Van Nostrand,

Deputy Chief Counsel.

[FR Doc. 2024–25597 Filed 11–1–24; 8:45 am]

BILLING CODE 4910–06–P

DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

[Docket No. NHTSA–2024–0068]

Receipt of Petition for Temporary Exemption From Shoulder Belt Requirement for Side-Facing Seats on Motorcoaches

AGENCY: National Highway Traffic Safety Administration (NHTSA), Department of Transportation (DOT).

ACTION: Notice of receipt of petition for temporary exemption; request for public comment.

SUMMARY: Legacy Limousines and Luxury Coaches has petitioned NHTSA for a temporary exemption from the requirement to install Type 2 seat belts (*i.e.*, shoulder belts) at side-facing locations in the company’s motorcoaches. The petitioner is a final-stage manufacturer of entertainer-type motorcoaches, seeking temporary exemption from the shoulder belt requirement of Federal Motor Vehicle Safety Standard (FMVSS) No. 208, “Occupant crash protection,” for side-facing seats on motorcoaches. The petitioner seeks to install Type 1 seat belts (lap belt only) at side-facing seating positions, instead of the Type 2 seat belts (lap and shoulder belts) required by FMVSS No. 208. The petitioner states that, absent the requested exemption, it will otherwise be unable to sell a vehicle whose overall level of safety or impact protection is at least equal to that of a nonexempted vehicle. NHTSA is publishing this document to notify the public of the receipt of the petition and to request comment on it, in accordance with statutory and administrative provisions.

DATES: Comments must be received on or before December 4, 2024.

ADDRESSES: NHTSA invites you to submit comments on the petition described herein and the questions posed below. You may submit comments identified by docket number

in the heading of this notice by any of the following methods:

- *Fax:* (202) 493–2251.
- *Mail:* U.S. Department of

Transportation, Docket Operations, M–30, Room W12–140, 1200 New Jersey Avenue SE, Washington, DC 20590.

- *Hand Delivery:* 1200 New Jersey Avenue SE, West Building Ground Floor, Room W12–140, Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

- *Federal eRulemaking Portal:* Go to <https://www.regulations.gov>. Follow the online instructions for submitting comments.

- *Instructions:* All submissions must include the agency name and docket number. Note that all comments received will be posted without change to <http://www.regulations.gov>, including any personal information provided. Please see the Privacy Act discussion below. NHTSA will consider all comments received before the close of business on the comment closing date indicated above. To the extent possible, NHTSA will also consider comments filed after the closing date.

Docket: For access to the docket to read background documents or comments received, go to <https://www.regulations.gov> at any time or to 1200 New Jersey Avenue SE, West Building Ground Floor, Room W12–140, Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. Telephone: (202) 366–9826.

Privacy Act: In accordance with 5 U.S.C. 553(c), DOT solicits comments from the public to better inform its rulemaking process. DOT posts these comments, without edit, to www.regulations.gov, as described in the system of records notice, DOT/ALL–14 FDMS, accessible through www.dot.gov/privacy. In order to facilitate comment tracking and response, we encourage commenters to provide their name, or the name of their organization; however, submission of names is completely optional. Whether or not commenters identify themselves, all timely comments will be fully considered. If you wish to provide comments containing proprietary or confidential information, please contact the agency for alternate submission instructions.

Confidential Business Information: If you wish to submit any information under a claim of confidentiality, you must submit your request directly to NHTSA’s Office of the Chief Counsel. Requests for confidentiality are governed by part 512. NHTSA is currently treating electronic submission as an acceptable method for submitting

confidential business information to the agency under part 512. If you would like to submit a request for confidential treatment, you may email your submission to Dan Rabinovitz in the Office of the Chief Counsel at Daniel.Rabinovitz@dot.gov or you may contact Dan for a secure file transfer link. At this time, you should not send a duplicate hardcopy of your electronic CBI submissions to DOT headquarters. If you claim that any of the information or documents provided to the agency constitute confidential business information within the meaning of 5 U.S.C. 552(b)(4), or are protected from disclosure pursuant to 18 U.S.C. 1905, you must submit supporting information together with the materials that are the subject of the confidentiality request, in accordance with part 512, to the Office of the Chief Counsel. Your request must include a cover letter setting forth the information specified in our confidential business information regulation (49 CFR 512.8) and a certificate, pursuant to § 512.4(b) and part 512, appendix A. In addition, you should submit a copy, from which you have deleted the claimed confidential business information, to the Docket at the address given above.

FOR FURTHER INFORMATION CONTACT: Sara R. Bennett, Office of the Chief Counsel, National Highway Traffic Safety Administration, 1200 New Jersey Avenue SE, Washington, DC 20590. Telephone: (202) 366–2992; Fax: (202) 366–3820.

SUPPLEMENTARY INFORMATION:

- Background
- Authority and Procedures for Temporary Exemption
- FMVSS No. 208
- Legacy Limousine and Luxury Coaches’ Petition
- Public Participation

I. Background

NHTSA is responsible for promulgating and enforcing Federal motor vehicle safety standards (FMVSS) designed to improve motor vehicle safety. Generally, a manufacturer may not manufacture for sale, sell, offer for sale, or introduce or deliver for introduction into interstate commerce a vehicle that does not comply with all applicable FMVSS.¹ There are limited exceptions to this general prohibition.² One path permits manufacturers to petition NHTSA for an exemption for noncompliant vehicles under a specified set of statutory bases.³ The

¹ 49 U.S.C. 30112(a)(1).

² 49 U.S.C. 30112(b); 49 U.S.C. 30113; 49 U.S.C. 30114.

³ 49 U.S.C. 30113.

details of these bases, and under which basis Legacy Limousines and Luxury Coaches petitions, is provided in the sections of this notice that follow.

II. Authority and Procedures for Temporary Exemption

The National Traffic and Motor Vehicle Safety Act (Safety Act), codified at 49 U.S.C. chapter 301, authorizes the Secretary of Transportation to exempt motor vehicles, on a temporary basis and under specified circumstances, and on terms the Secretary considers appropriate, from a FMVSS or bumper standard. This authority is set forth at 49 U.S.C. 30113. The Secretary has delegated the authority for implementing this section to NHTSA.⁴

The Safety Act authorizes the Secretary to grant, in whole or in part, a temporary exemption to a vehicle manufacturer if the Secretary makes one of four specified findings.⁵ The Secretary must also look comprehensively at the request for exemption and find that the exemption is consistent with the public interest and with the objectives of the Safety Act.⁶

The Secretary must evaluate the petition for exemption under at least one of the following bases:

(i) Compliance would cause substantial economic hardship, and the manufacturer tried to comply in good faith;

(ii) the exemption would make easier the development or field evaluation of a new motor vehicle safety feature, and the safety level is equal to the safety level of the standard;

(iii) the exemption would make the development or field evaluation of a low-emission motor vehicle easier, and the safety level of the vehicle is not unreasonably lowered; or

(iv) compliance would prevent the manufacturer from selling a motor vehicle with an overall safety level at least equal to the overall safety level of nonexempt vehicles.⁷

NHTSA established 49 CFR part 555, *Temporary Exemption from Motor Vehicle Safety and Bumper Standards*, to implement the statutory provisions concerning temporary exemptions. The requirements in 49 CFR 555.5 state that the petitioner must set forth the basis of the petition by providing the information required under 49 CFR 555.6, and the reasons why the exemption would be in the public interest and consistent with the

objectives of the Safety Act. A petition submitted on the basis that the applicant is otherwise unable to sell (or in this instance, manufacture) a vehicle whose overall level of safety or impact protection is at least equal to that of a nonexempt vehicle must include the information specified in 49 CFR 555.6(d).

III. FMVSS No. 208

On November 25, 2013, NHTSA published a final rule amending FMVSS No. 208 to require seat belts for each passenger seating position in all new over-the-road buses (OTRBs) (regardless of gross vehicle weight rating (GVWR)), and all other buses with GVWRs greater than 11,793 kilograms (kg) (26,000 pounds (lb)) (with certain exclusions).

In the notice of proposed rulemaking (NPRM) preceding the final rule, NHTSA proposed to permit manufacturers the option of installing either a Type 1 (lap belt) or a Type 2 (lap and shoulder belt) on side-facing seats.⁸ The proposed option was consistent with a provision in FMVSS No. 208 that allows lap belts for side-facing seats on buses with a GVWR of 4,536 kg (10,000 lb) or less. NHTSA proposed the option because the agency was unaware of any demonstrable increase in associated risk of lap belts compared to lap and shoulder belts on side-facing seats. NHTSA stated that “a study commissioned by the European Commission regarding side-facing seats on minibuses and motorcoaches found that due to different seat belt designs, crash modes and a lack of real world data, it cannot be determined whether a lap belt or a lap/shoulder belt would be the most effective.”⁹

However, after the NPRM was published, the Motorcoach Enhanced Safety Act of 2012 was enacted as part of the Moving Ahead for Progress in the 21st Century Act (MAP-21), Public Law 112-141 (July 6, 2012). Section 32703(a) of MAP-21 directed the Secretary of Transportation (authority delegated to NHTSA) to “prescribe regulations requiring safety belts to be installed in motorcoaches at each designated seating position.” As MAP-21 defined “safety belt” to mean an integrated lap and shoulder belt, the final rule amended FMVSS No. 208 to require lap and shoulder belts at all designated seating positions, including side-facing seats, on OTRBs.

Even so, the agency reiterated its view that “the addition of a shoulder belt at [side-facing seats on light vehicles] is of

limited value, given the paucity of data related to side facing seats.”¹⁰ The agency also noted that Australian Design Rule ADR 5/04, “Anchorages for Seatbelts” specifically prohibits shoulder belts for side-facing seats.

Given that background, and believing that few OTRBs would have side-facing seats, NHTSA stated in the November 2013 final rule that the manufacturers at issue may petition NHTSA for a temporary exemption under 49 CFR part 555 to install lap belts instead of lap and shoulder belts at side-facing seats.¹¹ In the November 2013 final rule, NHTSA stated that the agency would be receptive to the argument that lap belts provide an equivalent level of safety to lap/shoulder belt combinations for side-facing seats.¹² NHTSA stated that the basis for any petition for exemption from this requirement would be that the applicant is unable to sell a bus whose overall level of safety is at least equal to that of a non-exempted vehicle.¹³

Since issuing the November 2013 final rule, NHTSA has granted temporary exemptions to more than a dozen final stage manufacturers of entertainer buses for the same shoulder belt requirement of FMVSS No. 208 for side-facing seats on entertainer buses.¹⁴

In the most recent decision notice granting one of these exemptions, NHTSA’s rationale for granting the exemption cited the uncertainties about shoulder belts on side-facing seats, the relatively small number of side-facing seats on buses subject to the November 2013 final rule, and that FMVSS No. 208 does not require shoulder belts on side-facing seats on any other vehicle type.¹⁵ NHTSA stated that it believes the potential safety risk at issue is theoretical, as explained in the in

¹⁰ 78 FR 70416, 70448 (Nov. 25, 2013), citing the 2004 Anton’s Law final rule.

¹¹ *Id.*

¹² *Id.*

¹³ *Id.*

¹⁴ The first petition was submitted by Hemphill Brothers Leasing Company, LLC (Hemphill). (Notice of receipt of petition, 84 FR 11735 (Mar. 28, 2019); notice of grant of petition, 84 FR 69966 (Nov. 14, 2019)). In its original petition, Hemphill stated that 39 “other petitioners” were covered by it. Later, NHTSA granted the 13 petitions submitted by All Access Coach Leasing LLC, Amadas Coach, Creative Mobile Interiors, D&S Classic Coach Inc., Farber Specialty Vehicles, Florida Coach, Inc., Geomarc, Inc., Integrity Interiors LLC, Nitetrain Coach Company, Inc., Pioneer Coach Interiors LLC, Roberts Brothers Coach Company, Russell Coachworks LLC, and Ultra Coach Inc. (Notice of receipt of the petitions, 85 FR 51550 (Aug. 20, 2022); notice of grant of petitions, 87 FR 33299 (June 1, 2022)). Most recently, NHTSA granted an exemption to Beat the Street Interiors, Inc. (BTS). (Notice of receipt of petition, 88 FR 25445 (Apr. 26, 2024); notice of grant of petition, 88 FR 78093 (Nov. 14, 2023)).

¹⁵ 88 FR 25445.

⁴ 49 CFR 1.95.

⁵ 49 U.S.C. 30113(b)(3).

⁶ 49 U.S.C. 30113(b)(3)(A).

⁷ 49 U.S.C. 30113(b)(3)(B).

⁸ 75 FR 50958 (Aug. 18, 2010).

⁹ http://ec.europa.eu/enterprise/automotive/projects/safety_consider_long_stg.pdf.

November 2013 final rule, and the agency cannot affirmatively conclude, based on available information, that shoulder belts on side-facing seats are associated with a demonstrated risk of serious neck injuries in front crashes. NHTSA also stated that it believes a shoulder belt is of limited value on side-facing seats for the reasons explained in the final rule and further explained that it believed granting the exemption was consistent with the public interest and the Safety Act.

IV. Legacy Limousine and Luxury Coaches' Petition

In accordance with 49 U.S.C. 30113 and the procedures in 49 CFR part 555, Legacy Limousine and Luxury Coaches submitted a petition asking NHTSA for a temporary exemption from the shoulder belt requirement of FMVSS No. 208 for side-facing seats on its vehicles. The petitioner seeks to install Type 1 seat belts (lap belt only) at side-facing seating positions, instead of Type 2 seat belts (lap and shoulder belts) as required by FMVSS No. 208. Petitioner seeks this exemption because it states it is otherwise unable to sell a motor vehicle whose overall level of safety is equivalent to or exceeds the overall level of safety of nonexempted motor vehicles. 49 CFR 555.6(d). The only difference between the requested exempt vehicles and non-exempted vehicles is that the non-exempted vehicles have lap/shoulder belts at side-facing seating positions, while exempted vehicle would have no belts or lap belts at side-facing seating positions.

Legacy Limousine and Luxury Coaches is a corporation that identifies itself as a final-stage manufacturer of entertainer-type motorcoaches. Legacy Limousine and Luxury Coaches states it is responsible for ensuring that the completed coach meets the FMVSS. The company typically receives a bus shell from an incomplete vehicle manufacturer and customizes the OTRB.

According to the petition, the bus shell received from the incomplete vehicle manufacturer generally contains the following components: exterior frame; driver's seat; dash cluster, speedometer, emissions light and emissions diagnosis connector; exterior lighting, headlights, marker lights, turn signal lights, and brake lights; exterior glass, windshield and side lights with emergency exits; windshield wiper system; braking system; tires, tire pressure monitoring system and suspension; and engine and transmission.

Petitioner states it then builds out the complete interior of the vehicle, which

might include: roof escape hatch; fire suppression systems (interior living space, rear tires, electrical panels, bay storage compartments, and generator); ceiling, side walls and flooring; seating; electrical system, generator, inverter and house batteries; interior lighting; interior entertainment equipment; heating, ventilation and cooling system; galley with potable water, cooking equipment, refrigerators, and storage cabinets; bathroom and showers; and sleeping positions.

Pursuant to 49 CFR 555.5(b)(7), the petitioner must state why granting an exemption allowing it to install Type 1 instead of Type 2 seat belts in side-facing seats would be in the public interest and consistent with the objectives of the Safety Act.

Petitioner argues that NHTSA clearly had reservations about the safety effects of Type 2 seat belts on side-facing seats in motorcoaches. Petitioner notes that Congress mandated that NHTSA require Type 2 seat belts in side-facing seating positions in motorcoaches. NHTSA required it, per the direction from Congress, but NHTSA stated "the addition of a shoulder belt at [side-facing seats on light vehicles] is of limited value, given the paucity of data related to side facing seats."¹⁶ Petitioner raises the fact that NHTSA has also reiterated that there have been concerns expressed in literature in this area about shoulder belts on side-facing seats, noting in the final rule that, although the agency has no direct evidence that shoulder belts may cause serious neck injuries when applied to side-facing seats, simulation data indicate potential carotid artery injury when the neck is loaded by the shoulder belt.¹⁷ Similarly, petitioner states that NHTSA also noted that Australian Design Rule ADR 5/04, "Anchorages for Seatbelts," specifically prohibits shoulder belts for side-facing seats. Petitioner also notes that there was no testing before or after the issuance of the 2013 final rule requiring Type 2 seat belts on side-facing seats in motorcoaches.

Petitioner states that granting its petition would be consistent with the Safety Act and in the public interest because NHTSA's analysis in developing the 2013 final rule found no demonstrable increase in associated risk related to the use of Type 1 seat belts.

¹⁶ 78 FR 70448 (quoting the agency's Anton's Law final rule, which required lap/shoulder belts in forward-facing rear seating positions of light vehicles, 59 FR 70907).

¹⁷ Eds.: Fildes, B., Digges, K., "Occupant Protection in Far Side Crashes," Monash University Accident Research Center, Report No. 294, April 2010, pg. 57.

V. Public Participation

A. Request for Comment and Comment Period

The agency seeks comment from the public on the merits of Legacy Limousine and Luxury Coaches' petition for a temporary exemption from FMVSS No. 208's shoulder belt requirement for side-facing seats. The petitioner seeks to install lap belts at the side-facing seats; it does not seek to be completely exempted from a belt requirement. Further, the petitioner's request does not pertain to forward-facing designated seating positions on its vehicles. Under FMVSS No. 208, forward-facing seating positions on motorcoaches must have Type 2 lap and shoulder belts, and the petitioners are not raising issues about that requirement for forward-facing seats. After considering public comments and other available information, NHTSA will publish a notice of final action on the petition in the **Federal Register**.

B. Instructions for Submitting Comments

How long do I have to submit comments?

Please see **DATES** section at the beginning of this document.

How do I prepare and submit comments?

- Your comments must be written in English.

- To ensure that your comments are correctly filed in the Docket, please include the Docket Number shown at the beginning of this document in your comments.

- If you are submitting comments electronically as a PDF (Adobe) File, NHTSA asks that the documents be submitted using the Optical Character Recognition (OCR) process, thus allowing NHTSA to search and copy certain portions of your submissions. Comments may be submitted to the docket electronically by logging onto the Docket Management System website at <http://www.regulations.gov>. Follow the online instructions for submitting comments.

- You may also submit two copies of your comments, including the attachments, to Docket Management at the address given above under

ADDRESSES.

Please note that pursuant to the Data Quality Act, in order for substantive data to be relied upon and used by the agency, it must meet the information quality standards set forth in the OMB and DOT Data Quality Act guidelines. Accordingly, we encourage you to

consult the guidelines in preparing your comments. OMB's guidelines may be accessed at <http://www.whitehouse.gov/omb/fedreg/reproducible.html>. DOT's guidelines may be accessed at http://www.bts.gov/programs/statistical_policy_and_research/data_quality_guidelines.

Will the Agency consider late comments?

We will consider all comments that Docket Management receives before the close of business on the comment closing date indicated above under **DATES**. To the extent possible, we will also consider comments that Docket Management receives after that date.

How can I read the comments submitted by other people?

You may see the comments on the internet. To read the comments on the internet, go to <http://www.regulations.gov>. Follow the online instructions for accessing the dockets.

Please note that, even after the comment closing date, we will continue to file relevant information in the Docket as it becomes available. Further, some people may submit late comments. Accordingly, we recommend that you periodically check the Docket for new material.

(Authority: 49 U.S.C. 30113; delegations of authority at 49 CFR 1.95 and 501.5.)

Issued in Washington, DC, under authority delegated in 49 CFR 1.95 and 501.5.

Sophie Shulman,

Deputy Administrator.

[FR Doc. 2024-25594 Filed 11-1-24; 8:45 am]

BILLING CODE 4910-59-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Tax Treatment of Salvage and Reinsurance Yearly Disclosure Requirements

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning tax treatment of salvage and reinsurance.

DATES: Written comments should be received on or before January 3, 2025 to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include OMB Control No. 1545-1227 in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to LaNita Van Dyke, at (202) 317-6009, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at lanita.vandyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Tax treatment of salvage and reinsurance yearly disclosure to state insurance regulatory agencies.

OMB Number: 1545-1227.

Regulation Project Number: TD 8390.

Abstract: Section 1.832-4(d)(2)(i)(A) and (B) allows a nonlife insurance company to increase unpaid losses on a yearly basis by the amount of estimated salvage recoverable if the company discloses this to the state insurance regulatory authority.

Current Actions: There is no change to the burden previously approved.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 2,500.

Estimated Time per Respondent: 2 hours.

Estimated Total Annual Burden Hours: 5,000.

The following paragraph applies to all the collections of information covered by this notice.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including

whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: October 30, 2024.

Molly J. Stasko,

Senior Tax Analyst.

[FR Doc. 2024-25605 Filed 11-1-24; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8725 and TD 8379

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service (IRS), as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 8725—Excise Tax on Greenmail and TD 8379.

DATES: Written comments should be received on or before January 3, 2025 to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include OMB Control No. 1545-1049 in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to LaNita Van Dyke, at (202) 317-6009, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at lanita.vandyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Excise Tax on Greenmail.

OMB Number: 1545-1049.

Regulation Project Number: TD 8379.