

percent per annum from the date of the sale; or, in the discretion of the IRS, the sale may be declared null and void for failure to make full payment of the purchase price and the property may again be advertised and sold as provided in section 6335(b), (c), and (e) of the Code and this section. In the event of such readvertisement and sale, any new purchaser will receive such property or rights to property free and clear of any claim or right of the former defaulting purchaser, of any nature whatsoever, and the amount paid upon the bid price by such defaulting purchaser will be forfeited to the United States.

* * * * *

(11) *Participation in sale by revenue officers.* No revenue officer who seized the property to be sold at a sale conducted under section 6335 of the Code and this section may participate in the sale of that seized property. This restriction does not apply to sales of perishable goods conducted under section 6336 of the Code.

(e) * * *

(1) *In general.* The owner of any property seized by levy may request that the IRS sell such property within 60 days after such request, or within any longer period specified by the owner. The IRS must comply with such a request unless it determines that compliance with the request is not in its best interests. If the IRS decides not to comply with the request, it must notify the owner of the determination within the 60-day period, or any longer period specified by the owner.

* * * * *

(3) *Notification to owner.* The IRS will respond in writing to a request for sale of seized property as soon as practicable after receipt of such request and in no event later than 60 days after receipt of the request, or, if later, the date specified by the owner for the sale.

(f) *Applicability date.* The rules of this section apply to sales of property seized on or after November 5, 2024.

Douglas W. O'Donnell,
Deputy Commissioner.

Approved: October 15, 2024.

Aviva R. Aron-Dine,
Deputy Assistant Secretary of the Treasury
(Tax Policy).

[FR Doc. 2024-25464 Filed 11-4-24; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket Number USCG-2024-0528]

RIN 1625-AA08

Special Local Regulation; Seddon Channel, Tampa, FL

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary special local regulation for certain navigable waters in Seddon Channel near the Tampa Convention Center in Tampa, FL during the Red Bull Flugtag event. This temporary special local regulation is necessary to ensure the safety of spectators and mariners transiting the area from the dangers associated with this competitive event. This rulemaking would temporarily prohibit entering, transiting through, anchoring, blocking, or loitering within the regulated area, unless authorized by the Captain of the Port St. Petersburg or designated representative.

DATES: This rule is effective from 7 a.m. through 8 p.m. on November 9, 2024.

ADDRESSES: To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG-2024-0528 in the search box and click "Search." Next, in the Document Type column, select "Supporting & Related Material."

FOR FURTHER INFORMATION CONTACT: If you have questions about this rule, call or email Marine Science Technician Second Class Zachary VanLier, Sector St. Petersburg Prevention Department, U.S. Coast Guard; telephone 813-228-2191, email Zachary.I.Vanlier@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR Code of Federal Regulations
DHS Department of Homeland Security
FR Federal Register
NPRM Notice of proposed rulemaking
§ Section
U.S.C. United States Code

II. Background Information and Regulatory History

On January 13, 2024, the Red Bull organization notified the Coast Guard of the intention to conduct the "Red Bull Flugtag" event adjacent to the Tampa Convention Center waterfront in the vicinity of the Seddon Channel in Tampa, FL. The Red Bull Flugtag is a

free event that challenges people to design and construct homemade "flying crafts" and attempt to fly or glide those crafts off a temporary structure. Approximately 35 to 40 teams composed of individuals will participate in the event. However, the expectation is that many spectators will be in attendance to witness the competition from both land and water. In response, on September 5, 2024, the Coast Guard published a notice of proposed rulemaking (NPRM) titled Special Local Regulation; Seddon Channel, Tampa, FL (89 FR 72348). There we stated why we issued the NPRM and invited comments on our proposed regulatory action related to this fireworks display. During the comment period that ended October 7, 2024, we received 0 comments.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Delaying the effective date of this rule would be impracticable because immediate action is needed to respond to the potential safety hazards associated with the establishment of the Special Local Regulation during the marine event.

III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under the authority in 46 U.S.C. 70034. The Captain of the Port Sector St. Petersburg (COTP) has determined that potential hazards associated with the marine event, and there is an increase in navigational risk associated with the competitors attempt to fly home-made, human-powered flying machines into the Seddon Channel. The purpose of this rule is to ensure safety of vessels and the navigable waters in the special local regulated area before, during, and after the scheduled event.

IV. Discussion of Comments, Changes, and the Rule

As noted above, we received no comments on our NPRM published September 5, 2024. There are no changes in the regulatory text of this rule from the proposed rule in the NPRM.

This rule establishes a special local regulation from 7 a.m. until 8 p.m., on November 9, 2024. The special local regulation would establish: (1) An event area; (2) spectator area; and (3) an enforcement area on the Seddon Channel near the Tampa Convention Center in Tampa, FL during the Red Bull Flugtag event. For the event area all non-participant persons and vessels are prohibited from entering, transiting through, anchoring in, or remaining

within unless authorized by the COTP or a designated representative. For the spectator area, vessels will be directed to anchor while the event is taking place. For the enforcement area, designated representatives may control vessel traffic as determined by the prevailing conditions.

Persons and vessels may request authorization to enter, transit through, anchor in, or remain within the event area by contacting the COTP St. Petersburg by telephone at (866) 881-1392, or a designated representative via VHF radio on channel 16. If authorization to enter, transit through, anchor in, or remain within the regulated area is granted by the COTP St. Petersburg or a designated representative, all persons and vessels receiving such authorization must comply with the instructions of the COTP St. Petersburg or a designated representative. The Coast Guard will provide notice of the special local regulation by Local Notice to Mariners, Broadcast Notice to Mariners, and on-scene designated representatives.

V. Regulatory Analyses

We developed this rule after considering numerous statutes and Executive orders related to rulemaking. Below we summarize our analyses based on a number of these statutes and Executive orders, and we discuss First Amendment rights of protestors.

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 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, this rule has not been reviewed by the Office of Management and Budget (OMB).

This regulatory action determination is based on the rule being enforced in a small, designated area in the Seddon Channel for only one day. Although persons and vessels may not enter, transit through, anchor in, or remain within the event area without authorization from the COTP St. Petersburg or a designated representative, they may operate in the surrounding area during the enforcement period. Persons and vessels may still enter, transit through, anchor in, or remain within the spectator area and enforcement area. The Coast Guard will provide advance notification of the

special local regulation to the local Notice to Mariners and Broadcast Notice to Mariners.

B. Impact on Small Entities

The Regulatory Flexibility Act of 1980, 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 received 0 comments from the Small Business Administration on this rulemaking. The Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities.

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

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 rule. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please call or email the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency’s responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1–888–REG–FAIR (1–888–734–3247). The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.

C. Collection of Information

This rule will not call for a 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 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 rule does not have Tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does 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.

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 rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

F. Environment

We have analyzed this rule under Department of Homeland Security Directive 023–01, Rev. 1, associated implementing instructions, and Environmental Planning COMDTINST 5090.1 (series), which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (42 U.S.C. 4321–4370f), and have 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 rule involves implementation of regulations within 33 CFR part 100 applicable to organized marine events on the navigable waters of the United States that could negatively impact the safety of waterway users and shore side activities in the event area lasting for 13 total hours. It is categorically excluded from further review under paragraph L61 of Appendix A, Table 1 of DHS Instruction Manual 023–01–001–01, Rev. 1. A

Record of Environmental Consideration supporting this determination is available in the docket. For instructions on locating the docket, see the **ADDRESSES** section of this preamble.

G. Protest Activities

The Coast Guard respects the First Amendment rights of protesters. Protesters are asked to call or email the person listed in the **FOR FURTHER INFORMATION CONTACT** section to coordinate protest activities so that your message can be received without jeopardizing the safety or security of people, places or vessels.

List of Subjects in 33 CFR Part 100

Harbors, Marine safety, Navigation (water), Reporting and recordkeeping requirements, Security measures, Waterways.

For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 100 as follows:

PART 100—SAFETY OF LIFE ON NAVIGABLE WATERS

■ 1. The authority citation for part 100 continues to read as follows:

Authority: 46 U.S.C. 70041; 33 CFR 1.05–1.

■ 2. Add § 100.T07–0528 to read as follows:

§ 100.T07–0528 Red Bull Flugtag Seddon Channel, Tampa, FL.

(a) *Regulated areas.* The regulations in this section apply to the following areas (all coordinates are based on North American Datum 1983):

(1) *Event area.* All navigable waters in Seddon Channel commencing at latitude 27°56′27″ N, 082°27′28″ W, thence to position 27°56′29″ N, 082°27′28″ W, thence to position 27°56′25″ N, 082°27′18″ W, thence to position 27°56′23″ N, 082°27′19″ W, thence to the original position.

(2) *Spectator area.* All navigable waters in Seddon Channel commencing at latitude 27°56′25″ N, 082°27′32″ W, thence to position 27°56′28″ N, 082°27′30″ W, thence to position 27°56′23″ N, 082°27′19″ W, thence to position 27°56′19″ N, 082°27′23″ W, thence to position 27°56′12″ N, 082°27′21″ W, thence to position 27°56′12″ N, 082°27′23″ W, thence to original position.

(3) *Enforcement area.* All navigable waters in Seddon Channel commencing at latitude 27°56′18″ N, 082°27′43″ W, thence to position 27°56′30″ N, 082°27′33″ W, thence to position 27°56′30″ N, 082°27′29″ W, thence to position 27°56′25″ N, 082°27′17″ W, thence to position 27°56′22″ N,

082°27′16″ W, thence to position 27°56′18″ N, 082°27′20″ W, thence to position 27°56′04″ N, 082°27′13″ W, thence to position 27°56′02″ N, 082°27′19″ W, thence to position 27°56′23″ N, 082°27′32″ W, thence to position 27°56′17″ N, 082°27′39″ W thence to the original position.

(b) *Definitions.* As used in this section—

Captain of the Port (COTP) St. Petersburg means the Commander, U.S. Coast Guard Sector St. Petersburg or any Coast Guard commissioned, warrant or petty officer who has been authorized by the COTP to act on his behalf.

Designated representative means a Coast Guard Patrol Commander, including a Coast Guard coxswain, petty officer, or other officer operating a Coast Guard vessel and a Federal, State, and local officer designated by or assisting the COTP in the enforcement of the regulations in this section.

Participant means all persons and vessels registered with the event sponsor as a participant in the race.

(c) *Regulations.* (1) All non-participants are prohibited from entering, transiting through, anchoring in, or remaining within the event area described in paragraph (a)(1) of this section unless authorized by the COTP or their designated representative.

(2) Designated representatives may control vessel traffic throughout the enforcement area described in paragraph (a)(3) of this section as determined by the prevailing conditions.

(3) To seek permission to enter, contact the COTP or the COTP's representative by contacting the COTP St. Petersburg by telephone at (866) 881–1392. Those in the regulated area must comply with all lawful orders or directions given to them by the COTP or the designated representative.

(4) The COTP will provide notice of the regulated area through advanced notice via broadcast notice to mariners and by on-scene designated representatives.

(d) *Enforcement period.* This section will be enforced from 7 a.m. to 8 p.m. on November 9, 2024.

Dated: October 30, 2024.

Michael P. Kahle,

Captain, U.S. Coast Guard, Captain of the Port St. Petersburg.

[FR Doc. 2024–25712 Filed 11–4–24; 8:45 am]

BILLING CODE 9110–04–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG–2024–0975]

RIN 1625–AA87

Security Zone; Corpus Christi Ship Channel, Corpus Christi, TX

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing temporary moving security zones for navigable waters within a 500-yard radius of certain vessels carrying cargo requiring an elevated level of security in the Corpus Christi Ship Channel and the La Quinta Channel. The temporary security zones are needed to protect the vessels, the cargo, and the surrounding waterway from terrorist acts, sabotage, or other subversive acts, accidents, or events of a similar nature. Entry of vessels or persons into these zones are prohibited unless specifically authorized by the Captain of the Port, Sector Corpus Christi or a designated representative.

DATES: For the purposes of enforcement, actual notice will be used from October 29, 2024, until November 5, 2024. This rule is effective without actual notice from November 5, 2024, through November 10, 2024. It will be subject to enforcement each day it is in effect, and when the vessels are loaded and transiting the channels.

ADDRESSES: To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG–2024–0975 in the search box and click “Search.” Next, in the Document Type column, select “Supporting & Related Material.”

FOR FURTHER INFORMATION CONTACT: If you have questions about this rule, call or email Lieutenant Tim Cardenas, Sector Corpus Christi Waterways Management Division, U.S. Coast Guard; telephone 361–939–5130, email Tim.J.Cardenas@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR Code of Federal Regulations
COTP Captain of the Port, Sector Corpus Christi
DHS Department of Homeland Security
FR Federal Register
NPRM Notice of proposed rulemaking
§ Section
U.S.C. United States Code