specified in Consensus Agreement. As a result, DOE proposed to amend the compliance dates set forth in the direct final rule and corresponding NOPR to be consistent with the compliance dates set out in the consensus agreement. DOE received comments in support of the amended compliance dates and did not receive any comments objecting to those amended dates. In a final rule published elsewhere in today’s Federal Register, DOE adopts the compliance dates for the standards established in the direct final specified in the Consensus Agreement—June 1, 2014 for room air conditioners and January 1, 2015 for clothes dryers.

VI. National Environmental Policy Act

Pursuant to the National Environmental Policy Act and the requirements of 42 U.S.C. 6295(o)(2)(B)(i)(VI), DOE prepared an environmental assessment (EA) of the impacts of the standards for clothes dryers and room air conditioners in the direct final rule, which was included as chapter 15 of the direct final rule TSD. DOE found that the environmental effects associated with the standards for clothes dryers and room air conditioners were not significant. Therefore, after consideration of the comments received on the direct final rule, DOE issued a Finding of No Significant Impact (FONSI) pursuant to NEPA, the regulations of the Council on Environmental Quality (40 CFR parts 1500–1508), and DOE’s regulations for compliance with NEPA (10 CFR part 1021). The FONSI is available in the docket for this rulemaking and at: http://www.eere.energy.gov/bldgs/appliance_standards/residential/pdfs/fonsi.pdf.6

VII. Conclusion

In summary, based on the discussion above, DOE has determined that the comments received in response to the direct final rule for amended energy conservation standards for residential clothes dryers and room air conditioners do not provide a reasonable basis for withdrawal of the direct final rule. As a result, the amended energy conservation standards set forth in the direct final rule were effective on August 19, 2011. Pursuant to the document published elsewhere in today’s Federal Register, compliance with these standards is required on June 1, 2014 for room air conditioners and on January 1, 2015 for clothes dryers.

6 DOE stated erroneously in the direct final rule published on April 21, 2011 that the FONSIs had been issued at that time. This document corrects that statement.

DEPARTMENT OF HOMELAND SECURITY

U.S. Customs and Border Protection

DEPARTMENT OF THE TREASURY

19 CFR Part 159


RIN 1515–AD67 (formerly RIN 1505–AC21)

Courtesy Notice of Liquidation; Correction

AGENCIES: U.S. Customs and Border Protection, Department of Homeland Security; Department of the Treasury.

ACTION: Final rule; correction.

SUMMARY: U.S. Customs and Border Protection (“CBP”) published in the Federal Register of August 17, 2011, a final rule concerning the discontinuation of electronic courtesy notices of liquidation to importers of record whose entry summaries are filed in the Automated Broker Interface (“ABI”). In the preamble of the final rule document, CBP made a misstatement in a comment response regarding the availability to an importer of an Importer Trade Activity (ITRAC) report—a historical report on all of an importer’s importation activity over a set time period. CBP incorrectly stated that C–TPAT members may receive ITRAC reports for free. This document corrects the August 17, 2011 document to reflect that the Importer Self-Assessment (“ISA”) members, rather than C–TPAT members, receive free ITRAC reports.

DATES: This correction is effective August 24, 2011. The final rule is effective September 30, 2011. The implementation date will be the first day on or after September 30, 2011, that CBP can provide importers with complete liquidation reports, including liquidation dates, electronically through the ACE Portal. CBP will confirm the date of implementation through electronic notification (see CBP.gov).


SUPPLEMENTARY INFORMATION:

Correction

In the Federal Register issue of Wednesday, August 17, 2011, in FR Doc. 2011–20957, please make the following two corrections:

1. On page 50883, in the third column, please remove in the heading of the document “[USCBP–2010–0008; BP Dec. 11–17]” and add in its place “[USCBP–2010–0008; CBP Dec. 11–17]”.

2. On page 50886, in the second column, the last sentence of the second full paragraph, please remove the term “a C–TPAT member” and add in its place the term “an Importer Self-Assessment (“ISA”) member”.

DATED: August 19, 2011.

Joanne Roman Stump,
Acting Director, Regulations and Disclosure Law Division, U.S. Customs and Border Protection.

Heidi Cohen,
Senior Counsel for Regulatory Affairs, Office of the Assistant General Counsel for General Law, Ethics & Regulation, U.S. Department of the Treasury.

[FR Doc. 2011–21620 Filed 8–23–11; 8:45 am]

BILLING CODE 9111–14–P

DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

27 CFR Parts 24, 25, 26, 40, 41, and 70


RIN 1513–AB43

Time for Payment of Certain Excise Taxes, and Quarterly Excise Tax Payments for Small Alcohol Excise Taxpayers

AGENCY: Alcohol and Tobacco Tax and Trade Bureau, Treasury.

ACTION: Final rule; Treasury decision.

SUMMARY: The Alcohol and Tobacco Tax and Trade Bureau (TTB) is adopting, as a final rule, regulations contained in a temporary rule pertaining to the semimonthly payments of excise tax on distilled spirits, wine, beer, tobacco products, and cigarette papers and tubes, and pertaining to the quarterly payment of alcohol excise tax by small taxpayers. This final rule action does not include those regulations contained in the temporary rule pertaining to part 19 of the TTB regulations, which were adopted as a final rule in a separate regulatory initiative.
DATES: Effective Date: This final rule is effective August 24, 2011.

FOR FURTHER INFORMATION CONTACT: For questions concerning tax payment procedures and quarterly filing procedures, contact Jackie Feinauer, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau (513–684–3442). For questions concerning this document, contact Jennifer Berry, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau (540–344–9333).

SUPPLEMENTARY INFORMATION:

Background

TTB Authority

The Alcohol and Tobacco Tax and Trade Bureau (TTB) is responsible for the administration and enforcement of chapters 51 and 52 of the Internal Revenue Code (IRC). These provisions of the IRC concern the taxation of distilled spirits, wine, beer, tobacco products, and cigarette papers and tubes. TTB’s responsibilities include promulgating regulations to implement the statutory provisions pertaining to the time and method for payment of the applicable excise taxes. See 26 U.S.C. 5061 pertaining to distilled spirits, wine, and beer and 26 U.S.C. 5703 pertaining to tobacco products and cigarette papers and tubes. Prior to January 24, 2003, TTB’s predecessor agency, the Bureau of Alcohol, Tobacco and Firearms (ATF) administered these statutory provisions and the regulations thereunder. The regulations implementing the times and methods for payment of these Federal excise taxes are now found in the TTB regulations at 27 CFR parts 19, 24, 25, 26, 40, 41, and 70.

Semimonthly Reporting and Payment of Tax

Generally, the Federal excise taxes on distilled spirits, wine, beer, tobacco products, and cigarette papers and tubes are paid on the basis of a semimonthly tax return. The semimonthly periods covered by the tax return are from the 1st day to the 15th day of each month and from the 16th day to the last day of that month. The return must be filed and the tax payment must be made no later than the 14th day after the last day of each semimonthly period.

Accelerated Payment Requirements for the Second Semimonthly Period in September

Uruguay Round Agreements Act

Section 712 of the Uruguay Round Agreements Act (the URRA), Public Law 103–465, 108 Stat. 4809, enacted on December 8, 1994, amended sections 5061(d) and 5703(b)(2) of the IRC to accelerate the time for payment of taxes for most of the second semimonthly period of September. These amendments were adopted in order to ensure receipt of these taxes during the fiscal year to which they relate.

The amendments made by the URRA divided the second semimonthly period in September into two payment periods for distilled spirits, wine, beer, tobacco products, and cigarette papers and tubes. The first of these payment periods runs from September 16 through September 26, and the second of these payment periods runs from September 27 through September 30. The tax return and payment for the period September 16 through September 26 are due on or before September 29 except that, for taxpayers that are not required to pay taxes through electronic funds transfer (EFT), this first payment period ends on September 25 and taxes are due on or before September 28. The statutory amendments did not include an accelerated payment deadline for the second payment period (September 27 through 30) and therefore payment for it is due according to the general semimonthly payment rule (that is, on or before October 14).

The amendments made by the URRA also included a “safe harbor” rule covering the first (accelerated) payment period for taxes due for distilled spirits, wine, beer, tobacco products, and cigarette papers and tubes, which permits the taxpayer to meet its obligation to pay tax for that payment period based on payment of a proportion (11/15ths) of the tax liability incurred for the period September 1 through September 15. In addition to the above, the amendments made by the URRA added a special due date rule (that is, the following day) when the due date for the new first (accelerated) payment in September falls on a Sunday.

Temporary Rule T.D. ATF–365

On June 28, 1995, ATF published a temporary rule (T.D. ATF–365) in the Federal Register at 60 FR 33665, to implement the changes to sections 5061 and 5703 of the IRC made by section 712 of the URRA. Specifically in this regard, T.D. ATF–365 amended 27 CFR parts 19, 24, 25, 70, 250 (now part 26), 270 (now part 40), 275 (now part 41), and 285 (now part 40), primarily by adding various provisions to those parts relating to reporting and tax payment for distilled spirits, wine, beer, tobacco products, and cigarette papers and tubes.

In addition, T.D. ATF–365 made extensive amendments to the firearms and ammunition excise tax regulations in 27 CFR part 53, some of which were made in response to changes to the IRC by section 712 of the URRA. Subsequent legislation substantially changed the affected IRC provisions.

Quarterly Excise Tax Filing for Small Alcohol Excise Taxpayers

Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users

Section 11127 of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (the SAFETEA), Public Law 109–59, 119 Stat. 1144, enacted on August 10, 2005, amended IRC section 5061(d) by redesignating paragraphs (4) and (5) as paragraphs (5) and (6), respectively, and adding a new paragraph (4), which allows certain small Federal alcohol excise taxpayers to pay taxes quarterly rather than on a semimonthly basis as provided in section 5061(d) before the amendment. Application of this new provision commenced with quarterly tax payment periods beginning on and after January 1, 2006.

Temporary Rule T.D. TTB–41

On February 2, 2006, TTB published in the Federal Register (71 FR 5598) a temporary rule, T.D. TTB–41, that amended 27 CFR parts 19, 24, 25, 26, and 70 to implement the new quarterly tax payment procedures of section 5061(d)(4) of the IRC. This temporary rule revised or otherwise amended regulatory texts concerning return or payment periods that had been adopted in T.D. ATF–365. The affected provisions were: Paragraph (a) of § 19.522, paragraph (a) of § 19.523, paragraph (b) and the heading of paragraph (c) of § 24.271, paragraphs (c) and (d) of § 25.164, the section heading and paragraph (a)(1) of § 25.164a, and paragraphs (b) and (d) of § 250.112 (now § 26.112).


When T.D. ATF–365 was published, a notice of proposed rulemaking was published in the same issue of the Federal Register inviting public comments on that temporary rule; TTB has no record of comments received by ATF in response to this comment solicitation, and no action was taken by ATF to adopt the T.D. ATF–365 temporary regulations as a final rule. A number of subsequent changes to the ATF/TTB regulations were made that affected the texts adopted in T.D. ATF–365, the most substantively significant of which were the changes to the
alcohol excise tax payment provisions made by T.D. TTB–41, which included some revisions of the provisions implementing the URAA section 712 special September rule to accommodate the SAFETEA section 11217 quarterly payment procedure. When T.D. TTB–41 was published, a notice of proposed rulemaking was published in the same issue of the Federal Register inviting public comments on that temporary rule. Only one comment was received in response to that comment solicitation, and that commenter expressed support for the rulemaking.

In view of the fact that the regulatory amendments adopted in T.D. TTB–41 in part involved a revision of, and thus depended on, amendments previously made by T.D. ATF–365, TTB determined that it would not be practical to take final action on the T.D. TTB–41 regulations without first finalizing those earlier regulatory amendments. However, because of the significant period of time that had elapsed since T.D. ATF–365 was published, and because there is no record of comments received in response to the notice of proposed rulemaking published in connection with T.D. ATF–365, TTB decided that the best approach would be to publish one new temporary rule that reissued the regulatory texts adopted in T.D. ATF–365 and in T.D. TTB–41, with necessary changes to the T.D. ATF–365 texts to conform them to later amendments.

Temporary Rule T.D. TTB–89 and Notice No. 115

Accordingly, on January 20, 2011, TTB published in the Federal Register (76 FR 3502) a temporary rule, T.D. TTB–89, which updated and reissued the alcohol and tobacco regulations contained in T.D. ATF–365 and T.D. TTB–41. We note that T.D. ATF–365 included amendments to the firearms and ammunition excise tax regulations. Due to the passage of the Firearms Excise Tax Improvement Act of 2010 on August 16, 2010, the part 53 regulations were not addressed in T.D. TTB–89, and will be addressed in a separate rulemaking document rather than in this final rule document. In conjunction with the publication of T.D. TTB–89, TTB published a notice of proposed rulemaking, Notice No. 115, in the same issue of the Federal Register (76 FR 3584) inviting comments on T.D. TTB–89. TTB received no comments during the comment period, which closed on March 21, 2011. The temporary regulations published in T.D. TTB–89 included, with updates, the changes to part 19 of the TTB regulations that were contained in T.D. ATF–365 and T.D. TTB–41. However, on February 16, 2011, TTB published a final rule (T.D. TTB–92) in the Federal Register at 76 FR 9080, which completely revised the distilled spirits plant regulations in 27 CFR part 19 and which took effect on April 18, 2011. This revision of part 19 included the substance of the changes to part 19 contained in T.D. TTB–89, with the only differences involving the reorganization of the regulatory sections in question and editorial wording changes to enhance the clarity of the texts. In view of the adoption of those texts in the T.D. TTB–92 final rule, it is not necessary to include them in this final rule action.

TTB Determination

Accordingly, TTB has determined that, with the exception of the amendments to part 19, the temporary regulations published as T.D. TTB–89 should be adopted as a final rule without change.

Regulatory Flexibility Act

Pursuant to the requirements of the Regulatory Flexibility Act (5 U.S.C. chapter 6), we certify that these regulations will not have a significant economic impact on a substantial number of small entities. Any revenue effects of this rulemaking on small businesses flow directly from the underlying statutes. Accordingly, a regulatory flexibility analysis is not required.

Executive Order 12866

This is not a significant regulatory action as defined in E.O. 12866. Therefore, it requires no regulatory assessment.

Paperwork Reduction Act

The collections of information in the regulations contained in this final rule have been previously reviewed and approved by the Office of Management and Budget (OMB) in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3506) and assigned control numbers 1513–0009, 1513–0053, 1513–0083, 1513–0090, and 1513–0104. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by OMB. There is no new collection of information imposed by this final rule.

Inapplicability of the Delayed Effective Date Requirement

Because this final rule document implements provisions of law that were effective on January 1, 1995, and January 1, 2006, and the regulations adopted in this final rule are already in effect as temporary regulations, it has been determined, pursuant to 5 U.S.C. 553(d)(3), that good cause exists to issue these regulations without a delayed effective date.

Drafting Information

Kara T. Fontaine and Jennifer Berry of the Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, drafted this document.

List of Subjects

27 CFR Part 24

Administrative practice and procedure, Claims, Electronic funds transfers, Excise taxes, Exports, Food additives, Fruit juices, Labeling, Liquors, Packaging and containers, Reporting and recordkeeping requirements, Research, Scientific equipment, Spices and flavorings, Surety bonds, Vinegar, Warehouses, Wine.

27 CFR Part 25

Beer, Claims, Electronic funds transfers, Excise taxes, Exports, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Research, Surety bonds.

27 CFR Part 26

Alcohol and alcoholic beverages, Caribbean Basin Initiative, Claims, Customs duties and inspection, Electronic funds transfers, Excise taxes, Packaging and containers, Puerto Rico, Reporting and recordkeeping requirements, Surety bonds, Virgin Islands, Warehouses.

27 CFR Part 40

Cigars and cigarettes, Claims, Electronic fund transfers, Excise taxes, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Surety bonds, Tobacco.

27 CFR Part 41

Cigars and cigarettes, Claims, Customs duties and inspection, Electronic funds transfers, Excise taxes, Imports, Labeling, Packaging and containers, Puerto Rico, Reporting and recordkeeping requirements, Surety bonds, Tobacco, Virgin Islands, Warehouses.

27 CFR Part 70

Amendments to the Regulations

For the reasons set forth in the preamble, those portions of the temporary rule published as T.D. TTB-89 in the Federal Register at 76 FR 3502 on January 20, 2011, that amended 27 CFR parts 24, 25, 26, 40, 41, and 70 are adopted as a final rule without change.

Signed: June 2, 2011.
John J. Manfreda,
Administrator.
Approved: June 21, 2011.
Timothy E. Skud,
Deputy Assistant Secretary. (Tax, Trade, and Tariff Policy).

[FR Doc. 2011–21615 Filed 8–23–11; 8:45 am]
BILLING CODE 4810–31–P

DEPARTMENT OF HOMELAND SECURITY
Coast Guard
33 CFR Part 100
[Docket No. USCG–2011–0266]
RIN 1625–AA08
Special Local Regulations for Marine Events; Patuxent River, Solomons, MD
AGENCY: Coast Guard, DHS.
ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing special local regulations during the “Chesapeake Challenge” power boat races, a marine event to be held on the waters of the Patuxent River, near Solomons, MD on September 24 and 25, 2011. These special local regulations are necessary to provide for the safety of life on navigable waters during the event. This action is intended to temporarily restrict vessel traffic in a portion of the Patuxent River during the event.

DATES: This rule is effective from 10 a.m. on September 24, 2011 until 6 p.m. on September 25, 2011.

ADDRESSES: Comments and material received from the public, as well as documents mentioned in this preamble as being available in the docket, are part of docket USCG–2011–0266 and are available online by going to http://www.regulations.gov, inserting USCG–2011–0266 in the “Keyword” box, and then clicking “Search.” This material is also available for inspection or copying at the Docket Management Facility (M–30), U.S. Department of Transportation, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: If you have questions on this temporary rule, call or e-mail Mr. Ronald Houck, U.S. Coast Guard Sector Baltimore, MD; telephone 410–576–2674, e-mail Ronald.L.Houck@uscg.mil. If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202–366–9826.

SUPPLEMENTARY INFORMATION:
Regulatory Information

On June 20, 2011, we published a notice of proposed rulemaking (NPRM) entitled “Special Local Regulations for Marine Events; Patuxent River, Solomons, MD” in the Federal Register (76 FR 118). We received no comments on the proposed rule. No public meeting was requested, and none was held.

Basis and Purpose

On September 24 and 25, 2011, the Chesapeake Bay Power Boat Association will sponsor power boat races on the Patuxent River near Solomons, MD. The event consists of offshore power boats racing in a counter-clockwise direction on an irregularly-shaped course located between the Governor Thomas Johnson Memorial (SR–4) Bridge and the U.S. Naval Air Station Patuxent River, MD. The start and finish lines will be located near the Solomons’ Pier. A large spectator fleet is expected during the event. Due to the need for vessel control during the event, the Coast Guard will temporarily restrict vessel traffic in the event area to provide for the safety of participants, spectators and other transiting vessels.

Discussion of Comments and Changes

The Coast Guard received no comments in response to the NPRM. No public meeting was requested and none was held.

Regulatory Analyses

We developed this rule after considering numerous statutes and executive orders related to rulemaking. Below we summarize our analyses based on 13 of these statutes or executive orders.

Regulatory Planning and Review

This rule is not a significant regulatory action under section 3(f) of Executive Order 12866, Regulatory Planning and Review, as supplemented by Executive Order 13563, Improving Regulation and Regulatory Review, and does not require an assessment of potential costs and benefits under section 6(f)(3) of that Executive Order 12866 or under section 1 of Executive Order 13563. The Office of Management and Budget has not reviewed it under those Orders. We expect the economic impact of this rule to be so minimal that a full Regulatory Evaluation under the regulatory policies and procedures of DHS is unnecessary. Although this regulation will prevent traffic from transiting a portion of the Patuxent River during the event, the effect of this regulation will not be significant due to the limited duration that the regulated area will be in effect and the extensive advance notifications that will be made to the maritime community via the Local Notice to Mariners and marine information broadcasts, so mariners can adjust their plans accordingly. Additionally, the regulated area has been narrowly tailored to impose the least impact on general navigation yet provide the level of safety determined to be necessary. Vessel traffic will be able to transit safely through a portion regulated area, westward and southward of the spectator fleet area.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered whether this rule would have a significant economic impact on a substantial number of small entities. 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 rule will not have a significant economic impact on a substantial number of small entities. This rule may affect the following entities, some of which might be small entities: the owners or operators of vessels intending to transit or anchor in the effected portions of the Patuxent River during the event.

Although this regulation prevents traffic from transiting a portion of the Patuxent River at Solomons, MD during the event, this rule will not have a significant economic impact on a substantial number of small entities for the following reasons. This rule would be in effect for only a limited period. Though the regulated area extends across the entire width of the river, vessel traffic will be able to transit safely around the spectator fleet and race course areas within the regulated area. Before the enforcement period, we will issue maritime advisories so mariners can adjust their plans accordingly.