

children)). Under paragraph (b)(2)(i) of this section, the flat dollar amount is \$2,085 (the lesser of \$2,780 and \$2,085 (\$695 × 3)). Under paragraph (b)(3) of this section, the excess income amount is \$2,400 (((\$120,000 – \$24,000) × 0.025)). Therefore, under paragraph (b)(1) of this section, the monthly penalty amount is \$200 (the greater of \$173.75 (\$2,085/12) or \$200 (\$2,400/12)).

(iii) The sum of the monthly penalty amounts is \$2,400 (\$200 × 12). The sum of the monthly national average bronze plan premiums is \$20,000 (\$20,000/12 × 12). Therefore, under paragraph (a) of this section, the shared responsibility payment imposed on H and J for 2016 is \$2,400 (the lesser of \$2,400 or \$20,000).

*Example 4. Change in shared responsibility family during the year.* (i) The facts are the same as in *Example 3*, except J has minimum essential coverage for January through June. The annual national average bronze plan premium for a family of 4 (1 adult, 3 children) is \$18,000.

(ii) For the period January through June 2016, under paragraphs (b)(2)(ii) and (b)(2)(iii) of this section the applicable dollar amount is \$2,085 (((\$695 × 2 adults) + (((\$695/2) × 2 children))). Under paragraph (b)(2)(i) of this section, the flat dollar amount is \$2,085 (the lesser of \$2,085 or \$2,085 (\$695 × 3)).

(iii) For the period July through December 2016, the applicable dollar amount is \$2,780 (((\$695 × 3 adults) + (((\$695/2) × 2 children))). Under paragraph (b)(2) of this section, the flat dollar amount is \$2,085 (the lesser of \$2,780 or \$2,085 (\$695 × 3)). Under paragraph (b)(3) of this section, the excess income amount is \$2,400 (((\$120,000 – \$24,000) × 0.025)). Therefore, under paragraph (b)(1) of this section, for January through June the monthly penalty amount is \$200 (the greater of \$173.75 (\$2,085/12) or \$200 (\$2,400/12)). The monthly penalty amount for July through December is \$200 (the greater of \$173.75 (\$2,085/12) or \$200 (\$2,400/12)).

(iv) The sum of the monthly penalty amounts is \$2,400 (\$200 × 12). The sum of the monthly national average bronze plan premiums is \$19,000 ((((\$18,000/12) × 6) + (((\$20,000/12) × 6))). Therefore, under paragraph (a) of this section, the shared responsibility payment imposed on H and J for 2016 is \$2,400 (the lesser of \$2,400 or \$19,000).

*Example 5. Eighteenth birthday during the year.* (i) In 2016 Taxpayers S and T are married and file a joint return. S and T have one child, U, who turns 18 years old on June 28. No member of the family has minimum essential coverage for any month in 2016. S and T's household income is \$60,000. S and T's applicable filing threshold is \$24,000. The annual national average bronze plan premium for a family of 3 (2 adults, 1 child) is \$15,000.

(ii) For the period January through June 2016, under paragraphs (b)(2)(ii) and (b)(2)(iii) of this section, the applicable dollar amount is \$1,737.50 (((\$695 × 2 adults) + (\$695/2) × 1 child)). Under paragraph (b)(2) of this section, the flat dollar amount is \$1,737.50 (the lesser of \$1,737.50 or \$2,085 (\$695 × 3)).

(iii) For the period July through December 2016, the applicable dollar amount is \$2,085

(((\$695 × 3)). Under paragraph (b)(2) of this section, the flat dollar amount is \$2,085 (the lesser of \$2,085 or \$2,085 (\$695 × 3)). Under paragraph (b)(3) of this section, the excess income amount is \$900 (((\$60,000 – \$24,000) × 0.025)). Therefore, under paragraph (b)(1) of this section, for January through June the monthly penalty amount is \$144.79 (the greater of \$144.79 (\$1,737.50/12) or \$75 (\$900/12)). The monthly penalty amount for July through December is \$173.75 (the greater of \$173.75 (\$2,085/12) or \$75 (\$900/12)).

(iv) The sum of the monthly penalty amounts is \$1,911.24 (((\$144.79 × 6) + (\$173.75 × 6)). The sum of the monthly national average bronze plan premiums is \$15,000 (\$15,000/12 × 12). Therefore, under paragraph (a) of this section, the shared responsibility payment imposed on H and J for 2016 is \$1,911.24 (the lesser of \$1,911.24 or \$15,000).

#### **§ 1.5000A–5 Administration and procedure.**

(a) *In general.* A taxpayer's liability for the shared responsibility payment for a month must be reported on the taxpayer's Federal income tax return for the taxable year that includes the month. The time for assessing the shared responsibility payment is the same as that prescribed by section 6501 for the taxable year to which the Federal income tax return on which the shared responsibility payment is to be reported relates. The shared responsibility payment is payable upon notice and demand by the Secretary, and except as provided in paragraph (b) of this section, is assessed and collected in the same manner as an assessable penalty under subchapter B of chapter 68 of the Internal Revenue Code. Therefore, the shared responsibility payment is not subject to deficiency procedures of subchapter B of chapter 63 of the Internal Revenue Code. Interest on this payment accrues in accordance with the rules in section 6601.

(b) *Special rules.* Notwithstanding any other provision of law—

(1) *Waiver of criminal penalties.* In the case of a failure by a taxpayer to timely pay the shared responsibility payment, the taxpayer is not subject to criminal prosecution or penalty for the failure.

(2) *Limitations on liens and levies.* If a taxpayer fails to pay the shared responsibility payment imposed by this section and §§ 1.5000A–1 through 1.5000A–4, the Secretary will not file notice of lien with respect to any property of the taxpayer, or levy on any such property with respect to such failure.

(3) *Authority to offset against overpayment.* Nothing in this section prohibits the Secretary from offsetting any liability for the shared responsibility payment against any

overpayment due the taxpayer, in accordance with section 6402(a).

(c) *Effective/applicability date.* This section and §§ 1.5000A–1 through 1.5000A–4 apply for months beginning after December 31, 2013.

**Steven T. Miller,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2013–02141 Filed 1–30–13; 11:15 am]

**BILLING CODE 4830–01–P**

## **DEPARTMENT OF HOMELAND SECURITY**

### **Coast Guard**

#### **33 CFR Part 100**

[Docket Number USCG–2012–1098]

RIN 1625–AA08

**SLR; Fajardo Offshore Grand Prix; Rada Fajardo; Fajardo, PR**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of Proposed Rulemaking.

**SUMMARY:** The Coast Guard is establishing a special local regulation on the waters of Rada Fajardo in Fajardo, Puerto Rico during the Fajardo Offshore Grand Prix, a high speed boat race. The event is scheduled to take place on Sunday, March 17, 2013. Approximately 30 high-speed power boats will be participating in the races. It is anticipated that 25 spectator crafts will be present during the races. The special local regulation is necessary for the safety of race participants, participant vessels, spectators, and the general public during the event. The special local regulation will establish the following three areas: One race area, where all persons and vessels, except those persons and vessels participating in the high-speed boat races, are prohibited from entering, transiting through, anchoring in, or remaining within; a buffer zone around the race areas, where all persons and vessels, except those persons and vessels enforcing the buffer zone or transiting to the race area, are prohibited from entering, transiting through, anchoring in, or remaining within; and a spectator area, where all vessels are prohibited from anchoring and from traveling in excess of wake speed, unless authorized by the Captain of the Port San Juan or a designated representative.

**DATES:** Comments and related material must be received by the Coast Guard on or before February 7, 2013.

Requests for public meetings must be received by the Coast Guard on or before February 7, 2013.

**ADDRESSES:** You may submit comments identified by docket number using any one of the following methods:

(1) *Federal eRulemaking Portal:*

<http://www.regulations.gov>.

(2) *Fax:* 202-493-2251.

(3) *Mail or Delivery:* Docket Management Facility (M-30), U.S. Department of Transportation, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue SE., Washington, DC 20590-0001. Deliveries accepted between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The telephone number is 202-366-9329.

See the "Public Participation and Request for Comments" portion of the **SUPPLEMENTARY INFORMATION** section below for further instructions on submitting comments. To avoid duplication, please use only one of these three methods.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or email CWO Anthony Cassisa, Sector San Juan Prevention Department, Coast Guard; telephone (787) 289-2073, email [Anthony.J.Cassisa@uscg.mil](mailto:Anthony.J.Cassisa@uscg.mil). If you have questions on viewing or submitting material to the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone (202) 366-9826.

**SUPPLEMENTARY INFORMATION:**

**Table of Acronyms**

DHS Department of Homeland Security  
FR **Federal Register**  
NPRM Notice of Proposed Rulemaking

**A. Public Participation and Request for Comments**

We encourage you to participate in this rulemaking by submitting comments and related materials. All comments received will be posted without change to <http://www.regulations.gov> and will include any personal information you have provided.

*1. Submitting Comments*

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. You may submit your comments and material online at <http://www.regulations.gov>, or by fax, mail, or hand delivery, but please use only one of these means. If you submit a comment online, it will be considered received by the Coast Guard when you successfully transmit the comment. If you fax, hand deliver, or mail your comment, it will be considered as having been received by the Coast

Guard when it is received at the Docket Management Facility. We recommend that you include your name and a mailing address, an email address, or a telephone number in the body of your document so that we can contact you if we have questions regarding your submission.

To submit your comment online, go to <http://www.regulations.gov>, type the docket number USCG-2012-1098 in the "SEARCH" box and click "SEARCH." Click on "Submit a Comment" on the line associated with this rulemaking.

If you submit your comments by mail or hand delivery, submit them in an unbound format, no larger than 8½ by 11 inches, suitable for copying and electronic filing. If you submit comments by mail and would like to know that they reached the Facility, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period and may change the rule based on your comments.

*2. Viewing Comments and Documents*

To view comments, as well as documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>, type the docket number USCG-2012-1098 in the "SEARCH" box and click "SEARCH." Click on Open Docket Folder on the line associated with this rulemaking. You may also visit the Docket Management Facility in Room W12-140 on the ground floor of the Department of Transportation West Building, 1200 New Jersey Avenue SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

*3. Privacy Act*

Anyone can search the electronic form of comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review a Privacy Act notice regarding our public dockets in the January 17, 2008, issue of the **Federal Register** (73 FR 3316).

*4. Public Meeting*

We do not now plan to hold a public meeting. But you may submit a request for one, using one of the methods specified under **ADDRESSES**. Please explain why you believe a public meeting would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

**B. Regulatory History and Information**

The current regulations under 33 CFR 100 address safety for reoccurring marine events. This marine event does not appear in the current regulations; however, as it is a regulation to provide effective control over regattas and marine parades on the navigable waters of the United States so as to insure safety of life in the regatta or marine parade area, this marine event therefore needs to be temporarily added.

**C. Basis and Purpose**

The legal basis for the rule is the Coast Guard's authority to establish special local regulations: 33 U.S.C. 1233. The purpose of the rule is to ensure safety of life on navigable waters of the United States during the Fajardo Offshore Grand Prix.

**D. Discussion of Proposed Rule**

On March 17, 2013, Puerto Rico Offshore Series, Inc. is sponsoring the Fajardo Offshore Grand Prix, a series of high-speed boat races. The races will be held on the waters of Rada Fajardo in Fajardo, Puerto Rico. Approximately 30 high-speed power boats will be participating in the races. It is anticipated that approximately 25 spectator vessels will be present during the races.

The special local regulations encompass certain waters of Rada Fajardo in Fajardo, Puerto Rico. The special local regulations will be enforced from 1 p.m. until 3 p.m. on March 17, 2013. The special local regulations consist of the following three areas: (1) A race area, where all persons and vessels, except those persons and vessels participating in the high-speed boat races, are prohibited from entering, transiting through, anchoring in, or remaining within; (2) a buffer zone around the race area, where all persons and vessels, except those persons and vessels enforcing the buffer zone or participants transiting to the race area, are prohibited from entering, transiting through, anchoring in, or remaining within; and (3) a spectator area, where all vessels are prohibited from anchoring and from traveling in excess of wake speed unless authorized by the Captain of the Port San Juan or a designated representative. Persons and vessels may request authorization to enter, transit through, anchor in, or remain within the race area, buffer zone, or spectator area by contacting the Captain of the Port San Juan by telephone at (787) 289-2041, or a designated representative via VHF radio on channel 16. If authorization to enter, transit through, anchor in, or remain

within the race area, buffer zone, or spectator area is granted by the Captain of the Port San Juan or a designated representative, all persons and vessels receiving such authorization must comply with the instructions of the Captain of the Port San Juan or a designated representative. The Coast Guard will provide notice of the special local regulations by Local Notice to Mariners, Broadcast Notice to Mariners, and on-scene designated representatives.

### E. Regulatory Analyses

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

#### 1. Regulatory Planning and Review

This proposed 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(a)(3) of Executive Order 12866 or under section 1 of Executive Order 13563. The Office of Management and Budget has not reviewed it under those Orders.

The economic impact of this rule is not significant for the following reasons: (1) The special local regulations will be enforced for only two hours; (2) although persons and vessels will not be able to enter, transit through, anchor in, or remain within the race area and buffer zone, or anchor in the spectator area, without authorization from the Captain of the Port San Juan or a designated representative, they may operate in the surrounding area during the enforcement period; (3) persons and vessels may still enter, transit through, anchor in, or remain within the race area and buffer zone, or anchor in the spectator area, during the enforcement period if authorized by the Captain of the Port San Juan or a designated representative; and (4) the Coast Guard will provide advance notification of the special local regulations to the local maritime community by Local Notice to Mariners and Broadcast Notice to Mariners.

#### 2. Impact on Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered the impact of this proposed rule on small entities. The Coast Guard certifies under 5 U.S.C. 605(b) that this proposed 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 may be small entities: The owners or operators of vessels intending to enter, transit through, anchor in, or remain within that portion of Rada Fajardo encompassed within the special local regulations from 1 p.m. until 3 p.m. on March 17, 2013. For the reasons discussed in the Regulatory Planning and Review section above, this rule will not have a significant economic impact on a substantial number of small entities.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this 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 rule would economically affect it.

#### 3. Assistance for Small Entities

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 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**, above. 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.

#### 4. Collection of Information

This proposed rule will not call for a new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

#### 5. Federalism

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 determined that this rule does not have implications for federalism.

#### 6. Protest Activities

The Coast Guard respects the First Amendment rights of protesters. Protesters are asked to contact the person listed in the section to

coordinate protest activities so that your message can be received without jeopardizing the safety or security of people, places or vessels.

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

#### 8. Taking of Private Property

This proposed rule would not cause a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

#### 9. Civil Justice Reform

This proposed rule meets applicable standards in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

#### 10. Protection of Children From Environmental Health Risks

We have analyzed this proposed rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and would not create an environmental risk to health or risk to safety that might disproportionately affect children.

#### 11. Indian Tribal Governments

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.

#### 12. Energy Effects

This proposed rule is not a “significant energy action” under Executive Order 13211, Actions Concerning Regulations That

Significantly Affect Energy Supply, Distribution, or Use.

### 13. Technical Standards

This proposed rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

### 14. Environment

We have analyzed this proposed rule under Department of Homeland Security Management Directive 023-01 and Commandant Instruction M16475.ID, which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA)(42 U.S.C. 4321-4370f), and have made a preliminary determination 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 involves special local regulations issued in conjunction with a regatta or marine parade. This rule is categorically excluded from further review under paragraph 34(h) of Figure 2-1 of the Commandant Instruction. A preliminary environmental analysis checklist supporting this determination and a Categorical Exclusion Determination are available in the docket where indicated under **ADDRESSES**. We seek any comments or information that may lead to the discovery of a significant environmental impact from this proposed rule.

#### List of Subjects in 33 CFR Part 100

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

For the reasons discussed in the preamble, the Coast Guard proposes to amend 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:** 33 U.S.C. 1233.

■ 2. Add a temporary § 100.35T07-1098 to read as follows:

#### **§ 100.35T07-1098 Special Local Regulations; Fajardo Offshore Grand Prix, Rada Fajardo; Fajardo, Puerto Rico.**

(a) *Regulated Areas.* The following regulated areas are established as special local regulations. All coordinates are North American Datum 1983.

(1) *Race Area.* All waters of Rada Fajardo encompassed within an imaginary line connecting the following points: Starting at Point 1 in position 18°21.357N, 65°37.203W; thence east to

Point 2 in position 18°21.334N, 65°37.112W; thence northeast to Point 3 in position 18°22.322N, 65°36.481W; thence west to point 4 in position 18°22.365N, 65°36.585W; thence southwest to point 5 in position 18°21.733N, 65°37.112W; thence south back to origin. All persons and vessels, except those persons and vessels participating in the high-speed boat race, are prohibited from entering, transiting through, anchoring in, or remaining within the race area.

(2) *Buffer Zone.* All waters of Rada Fajardo encompassed within an imaginary line connecting the following points: Starting at Point 1 in position 18°22.492N, 65°36.515W; thence east to Point 2 in position 18°22.423N, 65°36.355W; thence southwest to Point 3 in position 18°21.297N, 65°37.110W; thence west to point 4 in position 18°21.369N, 65°37.264W; thence north to point 5 in position 18°21.728N, 65°37.220W; thence northeast back to origin. All persons and vessels except those persons and vessels enforcing the buffer zone, or those persons and vessels participating in the race event and transiting to the race area, are prohibited from entering, transiting through, anchoring in, or remaining within the buffer zone.

(3) *Spectator Area.* All waters of Rada Fajardo excluding the race areas and buffer zone, encompassed within an imaginary line connecting the following points: Starting at Point 1 in position 18°22.540N, 65°36.421W; thence southeast to Point 2 in position 18°22.331N, 65°36.205W; thence southwest to Point 3 in position 18°21.199N, 65°36.995W; thence west to Point 4 in position 18°21.205N, 65°37.243W; thence back to origin. All vessels are prohibited from anchoring and traveling in excess of wake speed in the spectator area. On-scene designated representatives will direct spectator vessels to the spectator area.

(b) *Definition.* The term “designated representative” means Coast Guard Patrol Commanders, including Coast Guard coxswains, petty officers, and other officers operating Coast Guard vessels, and Federal, state, and local officers designated by or assisting the Captain of the Port San Juan in the enforcement of the regulated areas.

(c) *Regulations.*

(1) All persons and vessels are prohibited from:

(A) Entering, transiting through, anchoring in, or remaining within the race area, unless participating in the race.

(B) Transiting through, anchoring in, or remaining within the buffer zone, unless enforcing the buffer zone or a

race participant transiting to the race area.

(C) All persons and vessels are prohibited from anchoring in, or traveling in excess of wake speed in the spectator zone.

(2) Persons and vessels may request authorization to enter, transit through, anchor in, or remain within the regulated areas by contacting the Captain of the Port San Juan by telephone at (787) 289-2041, or a designated representative via VHF radio on channel 16. If authorization is granted by the Captain of the Port San Juan or a designated representative, all persons and vessels receiving such authorization must comply with the instructions of the Captain of the Port San Juan or a designated representative.

(3) The Coast Guard will provide notice of the regulated areas by Local Notice to Mariners, Broadcast Notice to Mariners, and on-scene designated representatives.

(d) *Enforcement Date.* This rule will be enforced from 1 p.m. until 3 p.m. on March 17, 2013.

Dated: December 31, 2012.

**D.M. Flaherty,**

*Captain, U.S. Coast Guard, Acting, Captain of the Port San Juan.*

[FR Doc. 2013-02082 Filed 1-31-13; 8:45 am]

**BILLING CODE 9110-04-P**

## **DEPARTMENT OF HOMELAND SECURITY**

### **Coast Guard**

#### **33 CFR Part 105**

[USCG-2012-0907]

#### **Port Authority Access to Facility Vulnerability Assessments and the Integration of Security Systems**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice and request for comments.

**SUMMARY:** This notice requests comments from facility owners and operators, State and local law enforcement agencies, port authorities, relevant security industry participants, and all other interested members of the public regarding how to best implement Section 822 of the Coast Guard Authorization Act of 2010. In particular, this notice discusses the Coast Guard’s preliminary thoughts on how owners or operators of certain facilities might make their Facility Vulnerability Assessments available to certain law enforcement agencies and port authorities, and integrate their facility security systems with compatible