Calloway County Hospital Heliport, Murray, KY.

Comments Invited

Interested persons are invited to comment on this rule by submitting such written data, views, or arguments, as they may desire. Comments that provide the factual basis supporting the views and suggestions presented are particularly helpful in developing reasoned regulatory decisions on the proposal. Comments are specifically invited on the overall regulatory, aeronautical, economic, environmental, and energy-related aspects of the proposal.

Communications should identify both docket numbers and be submitted in triplicate to the address listed above. You may also submit comments through the Internet at http://www.regulations.gov.

Persons wishing the FAA to acknowledge receipt of their comments on this action must submit with those comments a self-addressed stamped postcard on which the following statement is made: “Comments to Docket No. FAA–2016–6775; Airspace Docket No. 16–ASO–9.” The postcard will be date/time stamped and returned to the commenter.

All communications received before the specified closing date for comments will be considered before taking action on the proposed rule. The proposal contained in this notice may be changed in light of the comments received. A report summarizing each substantive public contact with FAA personnel concerned with this rulemaking will be filed in the docket.

Availability of NPRMs

An electronic copy of this document may be downloaded from and comments submitted through http://www.regulations.gov. Recently published rulemaking documents can also be accessed through http://www.regulations.gov.

You may review the public docket containing the proposal, any comments received, and any final disposition in person in the Dockets Office (see the ADDRESSES section for address and phone number) between 9:00 a.m. and 5:00 p.m., Monday through Friday, except Federal Holidays. An informal docket may also be examined between 8:00 a.m. and 4:30 p.m., Monday through Friday, except Federal Holidays at the office of the Eastern Service Center, Federal Aviation Administration, Room 350, 1701 Columbia Avenue, College Park, Georgia 30337.

Availability and Summary of Documents for Incorporation by Reference

This document proposes to amend FAA Order 7400.9Z, Airspace Designations and Reporting Points, dated August 6, 2015, and effective September 15, 2015. FAA Order 7400.9Z is publicly available as listed in the ADDRESSES section of this document. FAA Order 7400.9Z lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points.

The Proposal

The FAA is considering an amendment to Title 14, Code of Federal Regulations (14 CFR) part 71 to establish Class E airspace at Murray, KY, containing the controlled airspace required to support the new Copter RNAV (GPS) standard instrument approach procedures for Murray Calloway County Hospital Heliport. Controlled airspace extending upward from 700 feet above the surface within a 6-mile radius of the heliport would be established for IFR operations.

Class E airspace designations are published in Paragraph 6005 of FAA Order 7400.9Z, dated August 6, 2015, and effective September 15, 2015, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designation listed in this document will be published subsequently in the Order.

Regulatory Notices and Analyses

The FAA has determined that this proposed regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore: (1) Is not a “significant regulatory action” under Executive Order 12866; (2) is not a “significant rule” under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a Regulatory Evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this proposed rule, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

Environmental Review

This proposal would be subject to an environmental analysis in accordance with FAA Order 1050.1F, “Environmental Impacts: Policies and Procedures” prior to any FAA final regulatory action.

Lists of Subjects in 14 CFR Part 71

The Proposed Amendment

In consideration of the foregoing, the Federal Aviation Administration proposes to amend 14 CFR part 71 as follows:

PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS

§ 71.1 [Amended]

1. The authority citation for Part 71 continues to read as follows:


ASO KY E5 Murray, KY [New]
Murray Calloway County Hospital Heliport, KY
(Lat. 36°36′27″ N., long. 88°18′36″ W.)
That airspace extending upward from 700 feet above the surface within a 6-mile radius of Murray Calloway County Hospital Heliport.
Issued in College Park, Georgia, on July 15, 2016.

Ryan W. Almasy,
Manager, Operations Support Group, Eastern Service Center, Air Traffic Organization.

BIL ding Code 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–102516–15]

RIN 1545–BM65

Income Inclusion When Lessee Treated as Having Acquired Investment Credit Property

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Withdrawal of notice of proposed rulemaking; and notice of
proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: This document withdraws the notice of proposed rulemaking published in the Federal Register on December 20, 1985, and the notice of proposed rulemaking published in the Federal Register on September 21, 1987. In the Rules and Regulations section of this issue of the Federal Register, the Treasury Department and the IRS are issuing temporary regulations relating to the income inclusion rules under section 50(d)(5) of the Internal Revenue Code (Code) that are applicable to a lessee of investment credit property when a lessor of such property elects to treat the lessee as having acquired the property. The text of those regulations also serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by October 20, 2016.


FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Jennifer A. Records at (202) 317–6853; concerning submissions of comments and requests for a public hearing, Regina Johnson of the Publications and Regulations Branch at (202) 317–6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

On December 20, 1985, the Treasury Department and the IRS published in the Federal Register (50 FR 51874–01) a notice of proposed rulemaking (LR–92–73) under sections 46, 47, 48, and 167 providing proposed rules related to the determination of the amount of taxpayer’s qualified investment and recapture of the investment credit with respect to mass assets. On September 21, 1987, the Treasury Department and the IRS published in the Federal Register (52 FR 35438–01) a notice of proposed rulemaking (LR–183–82) under sections 48, 196, 312, and 705 providing proposed rules related to the adjustment in the basis of property with respect to which a taxpayer claimed the investment credit. On April 27, 1993, the Treasury Department and the IRS withdrew (58 FR 25587–01) the proposed amendments to § 1.48–7 of the Income Tax Regulations that were published as part of the notice of proposed rulemaking (LR–183–82) published in the Federal Register (52 FR 35438–01) on September 21, 1987. Because of numerous statutory changes since the publication of those proposed regulations, the remainder of the proposed regulations (50 FR 51874–01 and 52 FR 35438–01) are withdrawn. Temporary regulations in the Rules and Regulations section of this issue of the Federal Register amend the Income Tax Regulations (26 CFR part 1) relating to section 50(d)(5). The temporary regulations provide rules regarding the income inclusion required under section 50(d)(5) of the Code by a lessee of investment credit property when a lessor of such property elects to treat the lessee as having acquired the property. The temporary regulations also provide rules to coordinate the section 50(d)(5) recapture rules with the section 50(d)(5) income inclusion rules and rules regarding income inclusion upon a disposition or lease termination outside of the recapture period. The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

Special Analyses

Certain IRS regulations, including this one, are exempt from the requirements of Executive Order 12866, as supplemented and reaffirmed by Executive Order 13563. Therefore, a regulatory impact assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and, because these regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Therefore, a regulatory flexibility analysis is not required. Pursuant to section 7805(f) of the Code, these proposed regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The Treasury Department and the IRS request comments on all aspects of these proposed regulations. Specifically, the Treasury Department and the IRS request comments regarding whether guidance is needed to address the applicability of the income inclusion rules under section 50(d)(5) to trusts, estates, and/or electing large partnerships. All comments will be available for public inspection and copying. A public hearing will be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the Federal Register.

Drafting Information

The principal author of these regulations is Jennifer A. Records, Office of the Associate Chief Counsel (Passthroughs and Special Industries), IRS. However, other personnel from the Treasury Department and the IRS participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Withdrawal of Notice of Proposed Rulemaking

Accordingly, under authority of 26 U.S.C. 7805, the notice of proposed rulemaking (LR–92–73) that was published in the Federal Register on December 20, 1985 (50 FR 51874–01), and the notice of proposed rulemaking (LR–183–82) that was published in the Federal Register on September 21, 1987 (52 FR 35438–01), are withdrawn.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

PART 1—INCOME TAXES

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

Authority: 26 U.S.C. 7805 * * *

■ Par. 2. Section 1.50–1 is revised to read as follows:

§ 1.50–1 Lessee’s income inclusion following election of lessor of investment credit property to treat lessee as acquirer.

[T]he text of proposed amendment to § 1.50–1 is the same as the text of § 1.50–1T(a) through (f) published
DEPARTMENT OF THE TREASURY  
Internal Revenue Service  
26 CFR Part 54  

DEPARTMENT OF LABOR  
Employee Benefits Security Administration  
29 CFR Part 2590  

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
45 CFR Part 147  
[CMS–9931–NC]  

Coverage for Contraceptive Services  
AGENCY: Internal Revenue Service, Department of the Treasury; Employee Benefits Security Administration, Department of Labor; Centers for Medicare & Medicaid Services, Department of Health and Human Services.  
ACTION: Request for information.  
SUMMARY: This document is a request for information on whether there are alternative ways (other than those offered in current regulations) for eligible organizations that object to providing coverage for contraceptive services on religious grounds to obtain an accommodation, while still ensuring that women enrolled in the organizations’ health plans have access to seamless coverage of the full range of Food and Drug Administration-approved contraceptives without cost sharing. This information is being solicited in light of the Supreme Court’s opinion in Zubik v. Burwell, 136 S. Ct. 1557 (2016). The Departments of Health and Human Services (HHS), Labor, and the Treasury (collectively, the Departments) invite public comments via this request for information.  
DATES: Comments must be submitted on or before September 20, 2016.  
ADDRESSES: In commenting, please refer to file code CMS–9931–NC. Because of staff and resource limitations, we cannot accept comments by facsimile (FAX) transmission. You may submit comments in one of four ways (please choose only one of the ways listed):  
1. Electronically. You may submit electronic comments on this regulation to http://www.regs.org. Follow the “Submit a comment” instructions.  
2. By regular mail. You may mail written comments to the following address ONLY: Centers for Medicare & Medicaid Services, Department of Health and Human Services, Attention: CMS–9931–NC, P.O. Box 8010, Baltimore, MD 21244–8010. Please allow sufficient time for mailed comments to be received before the close of the comment period.  
3. By express or overnight mail. You may send written comments to the following address ONLY: Centers for Medicare & Medicaid Services, Department of Health and Human Services, Attention: CMS–9931–NC, Mail Stop C4–26–05, 7500 Security Boulevard, Baltimore, MD 21244–1850.  
4. By hand or courier. Alternatively, you may deliver (by hand or courier) your written comments ONLY to the following addresses prior to the close of the comment period:  
   (Because access to the interior of the Hubert H. Humphrey Building is not readily available to persons without Federal government identification, commenters are encouraged to leave their comments in the CMS drop slots located in the main lobby of the building. A stamp-in clock is available for persons wishing to retain a proof of filing by stamping in and retaining an extra copy of the comments being filed.)  
   b. For delivery in Baltimore, MD—Centers for Medicare & Medicaid Services, Department of Health and Human Services, 7500 Security Boulevard, Baltimore, MD 21244–1850.  
   If you intend to deliver your comments to the Baltimore address, call telephone number (410) 786–9994 in advance to schedule your arrival with one of our staff members.  
   Comments erroneously mailed to the addresses indicated as appropriate for hand or courier delivery may be delayed and received after the comment period.  
   For information on viewing public comments, see the beginning of the SUPPLEMENTARY INFORMATION section.  
FOR FURTHER INFORMATION CONTACT:  
David Mlawsky, Centers for Medicare & Medicaid Services (CMS), Department of Health and Human Services, at (410) 786–1565.  
Elizabeth Schumacher or Suzanne Adelman, Employee Benefits Security Administration, Department of Labor, at (202) 693–8335.  
Karen Levin, Internal Revenue Service, Department of the Treasury, at (202) 317–6846.  

SUPPLEMENTARY INFORMATION:  
Inspection of Public Comments: All comments received before the close of the comment period are available for viewing by the public, including any personally identifiable or confidential business information that is included in a comment. We post all comments received before the close of the comment period on the following Web site as soon as possible after they have been received: http://www.regulations.gov. Follow the search instructions on that Web site to view public comments.  
Comments received timely will also be available for public inspection as they are received, generally beginning approximately 3 weeks after publication of a document, at the headquarters of the Centers for Medicare & Medicaid Services, 7500 Security Boulevard, Baltimore, Maryland 21244, Monday through Friday of each week from 8:30 a.m. to 4 p.m. To schedule an appointment to view public comments, phone 1–800–743–3951.  

I. Background  
The Patient Protection and Affordable Care Act (Pub. L. 111–148) was enacted on March 23, 2010. The Health Care and Education Reconciliation Act of 2010 (Pub. L. 111–152) was enacted on March 30, 2010. These statutes are collectively known as the Affordable Care Act. The Affordable Care Act reorganizes, amends, and adds to the provisions of part A of title XXVII of the Public Health Service Act (PHS Act) relating to group health plans and health insurance issuers in the group and individual markets. The Affordable Care Act adds section 715(a)(1) to the Employee Retirement Income Security Act of 1974 (ERISA) and section 9815(a)(1) to the...