Register, the IRS is issuing temporary regulations under section 165(i) of the Internal Revenue Code (Code) relating to the election to take a disaster loss in the preceding year. The text of those temporary regulations also serves as the text of these proposed regulations. This document also invites comments from the public regarding these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by January 12, 2017.


FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Daniel Cassano at (202) 317–7011; concerning comments or a request for a public hearing, Oluwafunmilayo Taylor (202) 317–6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

Final and 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 165(i) of the Code. The temporary regulations extend the due date by which a taxpayer may elect to treat an allowable loss occurring in a disaster area and attributable to a Federally declared disaster as sustained in the taxable year immediately prior to the taxable year in which the disaster occurred, as provided in section 165(i). The temporary regulations provide rules governing the time and manner of making a section 165(i) election, as well as the time and manner of revoking a section 165(i) election. The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments. The revisions and additions read as follows:

§ 1.165–11 Election in respect of losses attributable to a disaster.

(a) through (i) [Reserved]. [The text of proposed § 1.165–11(a) through (i) is the same as the text of § 1.165–11T(a) through (i) published elsewhere in this issue of the Federal Register].

John Dalrymple,
Deputy Commissioner for Services and Enforcement.

[FR Doc. 2016–24674 Filed 10–13–16; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE INTERIOR

National Park Service

36 CFR Part 2

[NPS–WASO–21549; GPO Deposit Account 4311H2]

RIN 1024–AE32

General Regulations; Areas of the National Park System, Sale and Distribution of Printed Matter and Other Message Bearing Items

AGENCY: National Park Service, Interior.

ACTION: Proposed rule.

SUMMARY: The National Park Service (NPS) proposes to revise its general rule governing the sale and distribution of printed matter to include the free distribution of message-bearing items that do not meet the NPS regulatory definition of “printed matter.” This change would give visitors an alternative channel of communication while protecting the resources and values of the National Park System.

DATES: Comments must be received by December 13, 2016.

ADDRESSES: You may submit comments, identified by the Regulation Identifier Number (RIN) 1024–AE32, by any of the following methods:

• Hard copy: Mail or hand-deliver to: Lee Dickinson, Special Park Uses National Manager, 1849 C St. NW., MS 2355, Washington, DC 20240.

Instructions: It is the policy of the Department of the Interior, whenever practicable, to afford the public an opportunity to participate in the rulemaking process. All comments received must include the agency name and RIN for this rulemaking. Comments
The National Park System is habitat for 247 threatened or endangered species, has more than 167 million items in museum collections, has 75,000 archaeological sites, and 27,000 historic and prehistoric structures. The National Park System also has an extensive physical infrastructure, which includes thousands of buildings, tens of thousands of miles of trails and roads, and almost 30,000 housing units, campgrounds, and picnic areas as well as 3,000 water and waste water treatment systems.

Over 307 million visitors visited the National Park System in 2015, where visitors find not only visual, educational, and recreational experiences but also inspirational, contemplative, and spiritual experiences. For Native Americans, certain national parks are also considered sacred religious sites, where the National Park Service (NPS) asks visitors to respect these long-held beliefs, such as by voluntarily not walking under a natural bridge.

Proposed Rule
First Amendment activities in units of the national park system are governed by longstanding but ever-evolving First Amendment jurisprudence; by the statutes and regulations governing the national park system as a whole; and by park-specific statutes and regulations. Title 36 CFR 2.52 currently allows the sale or distribution only of printed matter and only in areas of a park designated by the superintendent. The regulation defines “printed matter” as “message-bearing textual printed material such as books, pamphlets, magazines, and leaflets, provided that it is not solely commercial advertising.”

The NPS recognizes, however, that items other than “printed matter” may also contain or present speech, either literal or symbolic, that is not solely commercial and whose expression may be protected by the First Amendment. Accordingly, the NPS now proposes to allow the free distribution of message-bearing items other than printed matter in areas of a park designated by the superintendent, subject to compliance with the regulations at 36 CFR 2.51, 2.52, and 5.3. These items include readable electronic media like CDs, DVDs, and flash drives; articles of clothing like hats and accessories like buttons and pins; key chains; and bumper stickers.4

Under the proposed rule, message-bearing items other than printed matter may not be sold within a park unit; they may only be distributed free of charge. This restriction is necessary to prevent the proliferation of unregulated commercial activity that would be inconsistent with park resources and values, that would impinge upon and degrade park scenery, and that would disrupt the atmosphere of peace and tranquility that is an important part of the visitor experience in many park units.

The proposed revision to § 2.52 to allow the free distribution of other message-bearing items, is consistent with the NPS’s National Capital Region (NCR) regulation, 36 CFR 7.96(k), that allows the free distribution of other message-bearing items. As discussed in the preamble to the proposed and final rules for the NCR regulation, 59 FR 25855 (1994) and 66 FR 17639 (1994), the NPS promulgated § 7.96 to resolve...
serious issues created by unregulated sales of merchandise on NPS-administered lands that resulted in competing and excessive commercialism; degraded aesthetic values; had negative impacts on visitor circulation and contemplation of historic scenes; and inhibited the conservation of park property. In upholding the constitutionality of the NCR regulation limiting the sales of such items, the U.S. Court of Appeals for the District of Columbia Circuit found that the regulation was “content neutral” and “narrowly tailored to serve significant government interests” and offered “ample alternative channels of communication” insofar as “members may display and give the audio tapes and [religious] beads to members of the public so long as they do not try to exact a payment or request a donation in exchange for them.” ISKCON of Potomac v. Kennedy, 61 F.3d 949, 952, 958 (D.C. Cir. 1995).

Compliance With Other Laws, Executive Orders, and Department Policy

Regulatory Planning and Review (Executive Orders 12866 and 13563)

Executive Order 12866 provides that the Office of Information and Regulatory Affairs in the Office of Management and Budget will review all significant rules. The Office of Information and Regulatory Affairs has determined that this rule is not significant.

Executive Order 13563 reaffirms the principles of Executive Order 12866 while calling for improvements in the nation’s regulatory system to promote predictability, to reduce uncertainty, and to use the best, most innovative, and least burdensome tools for achieving regulatory ends. The executive order directs agencies to consider regulatory approaches that reduce burdens and maintain flexibility and freedom of choice for the public where these approaches are relevant, feasible, and consistent with regulatory objectives. Executive Order 13563 emphasizes further that regulations must be based on the best available science and that the rulemaking process must allow for public participation and an open exchange of ideas. We have developed this rule in a manner consistent with these requirements.

Regulatory Flexibility Act

This rule will not have a significant economic effect on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 et seq.). The rule expands opportunities for individuals and organizations to engage in small-group demonstrations and the sale or distribution of printed matter for which no permit need be issued. Other organizations with interest in the rule will not be affected economically.

Small Business Regulatory Enforcement Fairness Act

This rule is not a major rule under 5 U.S.C. 804(2), the Small Business Regulatory Enforcement Fairness Act. This rule:

(a) Does not have an annual effect on the economy of $100 million or more.
(b) Will not cause a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions.
(c) Does not have significant adverse effects on competition, employment, investment, productivity, innovation, or the ability of U.S.-based enterprises to compete with foreign-based enterprises.

Unfunded Mandates Reform Act

This rule does not impose an unfunded mandate on State, local, or tribal governments or the private sector of more than $100 million per year. The rule does not have a significant or unique effect on State, local or tribal governments or the private sector. It addresses public use of national park lands, and imposes no requirements on other agencies or governments. A statement containing the information required by the Unfunded Mandates Reform Act (2 U.S.C. 1531 et seq.) is not required.

Takings (Executive Order 12630)

This rule does not effect a taking of private property or otherwise have takings implications under Executive Order 12630. A takings implication assessment is not required.

Federalism (Executive Order 13132)

Under the criteria in section 1 of Executive Order 13132, the rule does not have sufficient federalism implications to warrant the preparation of a Federalism summary impact statement. This proposed rule only affects use of federally-administered lands and waters. It has no outside effects on other areas. A Federalism summary impact statement is not required.

Civil Justice Reform (Executive Order 12988)

This rule complies with the requirements of Executive Order 12988. This rule:

(a) Meets the criteria of section 3(a) requiring that all regulations be reviewed to eliminate errors and ambiguity and be written to minimize litigation; and
(b) Meets the criteria of section 3(b)(2) requiring that all regulations be written in clear language and contain clear legal standards.

Consultation With Indian Tribes (Executive Order 13175 and Department Policy)

The Department of the Interior strives to strengthen its government-to-government relationship with Indian tribes through a commitment to consultation with Indian tribes and recognition of their right to self-governance and tribal sovereignty. We have evaluated this rule under the criteria in Executive Order 13175 and under the Department’s tribal consultation policy and have determined that tribal consultation is not required because the rule will have no substantial direct effect on federally recognized Indian tribes.

Paperwork Reduction Act

This rule does not contain any new collections of information that require approval by the Office of Management and Budget (OMB) under the Paperwork Reduction Act. OMB has approved the information collection requirements associated with NPS Special Park Use Permits and has assigned OMB Control Number 1024–0026 (expires 10/31/16). An agency may not conduct or sponsor and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number.

National Environmental Policy Act of 1969

This rule does not constitute a major Federal action significantly affecting the quality of the human environment. A detailed statement under the National Environmental Policy Act of 1969 (NEPA) is not required because the rule is covered by a categorical exclusion. We have determined that the rule is categorically excluded under 316 DM 12.5(A)(10) as it is a modification of existing NPS regulations that does not increase public use to the extent of compromising the nature and character of the area or causing physical damage to it. Further, the rule will not result in the introduction of incompatible uses which might compromise the nature and characteristics of the area or cause physical damage to it. Finally, the rule will not conflict with adjacent ownerships or lands uses, or cause a nuisance to adjacent owners or occupants.

We have also determined that the rule does not involve any of the
§2.52 Sale of printed matter and the distribution of printed matter and other message-bearing items.

(a) Printed Matter and Other Message Bearing Items. * * * The term “other message-bearing items” means a message-bearing item that is not “printed matter,” that is distributed free of charge and without asking for payment or a donation, and is not solely commercial advertising. Other message-bearing items include, but are not limited to: Readable electronic media such as CDs, DVDs, and flash drives; clothing and accessories such as hats and key chains; buttons; pins; and bumper stickers.

(b) Permits and the small group permit exception. The sale or distribution of printed matter, and the free distribution of other message-bearing items, is allowed within park areas if it occurs in an area designated as available under §2.51(c)(2) and when the superintendent has issued a permit for the activity, except that:

* * * * *

Dated: October 4, 2016.

Michael Bean,
Principal Deputy Assistant Secretary for Fish and Wildlife and Parks.

[FR Doc. 2016–24641 Filed 10–13–16; 8:45 am]

BILLING CODE 4312–52–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 180


RIN: 2070–ZA16

Tebufenozide; Proposed Pesticide Tolerance

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: This document proposes to establish tolerances for residues of tebufenozide in or on multiple commodities which are identified and discussed later in this document and amend the existing tolerance for almond, hulls under the Federal Food, Drug, and Cosmetic Act (FDCA).

DATES: Comments must be received on or before December 13, 2016.

ADDRESSES: Submit your comments, identified by docket identification (ID) number EPA–HQ–OPP–2008–0824, by one of the following methods:

• Federal eRulemaking Portal: http://www.regulations.gov. Follow the online instructions for submitting comments. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute.

• Mail: OPP Docket, Environmental Protection Agency Docket Center (EPA/DC), (28221T), 1200 Pennsylvania Ave. NW., Washington, DC 20460–0001.

• Hand Delivery: To make special arrangements for hand delivery or delivery of boxed information, please follow the instructions at http://www.epa.gov/dockets/contacts.html. Additional instructions on commenting or visiting the docket, along with more information about dockets generally, is available at http://www.epa.gov/dockets.

FOR FURTHER INFORMATION CONTACT:
Michael Goodis, Registration Division (7505P), Office of Pesticide Programs, Environmental Protection Agency, 1200 Pennsylvania Ave. NW., Washington, DC 20460–0001; main telephone number: (703) 305–7090; email address: RDFRNotices@epa.gov.

SUPPLEMENTARY INFORMATION:

I. General Information

A. Does this action apply to me?

You may be potentially affected by this action if you are an agricultural producer, food manufacturer, or pesticide manufacturer. The following list of North American Industrial Classification System (NAICS) codes is not intended to be exhaustive, but rather provides a guide to help readers determine whether this document applies to them. Potentially affected entities may include:

• Crop production (NAICS code 111).

• Animal production (NAICS code 112).

• Food manufacturing (NAICS code 311).

• Pesticide manufacturing (NAICS code 32532).

B. What should I consider as I prepare my comments for EPA?

1. Submitting CBI. Do not submit this information to EPA through regulations.gov or email. Clearly mark the part or all of the information that you claim to be CBI. For CBI information in a disk or CD–ROM that you mail to EPA, mark the outside of the disk or CD–ROM as CBI and then identify electronically within the disk or CD–ROM the specific information that is claimed as CBI. In addition to one complete version of the comment that includes information claimed as CBI, a copy of the comment that does not contain the information claimed as CBI must be submitted for inclusion in the public docket. Information so marked...