

# Proposed Rules

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This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

## SMALL BUSINESS ADMINISTRATION

### 13 CFR Parts 115, 121, 125, and 126

RIN 3245-AG38

#### Small Business HUBZone Program; Government Contracting Programs

**AGENCY:** U.S. Small Business Administration.

**ACTION:** Proposed rule; extension of comment period.

**SUMMARY:** On October 31, 2018, the U.S. Small Business Administration (SBA or Agency) published a notice of proposed rulemaking in the **Federal Register** to solicit public comments on proposed comprehensive revisions to the regulations governing the Historically Underutilized Business Zone (HUBZone) Program. This document announces the extension of the current comment period until February 14, 2019.

**DATES:** The comment period for the notice of proposed rulemaking published on October 31, 2018 (83 FR 54812) is extended until February 14, 2019.

**ADDRESSES:** You may submit comments, identified by RIN 3245-AG38, by any of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>; follow the instructions for submitting comments;

- *Mail/Hand Delivery/Courier:* U.S. Small Business Administration, Attn: Arthur E. Collins, Jr., Deputy Director, HUBZone Program, 409 Third Street SW, 8th Floor, Washington, DC 20416.

*Instructions:* All submissions received must include the Agency name and Regulatory Information Number (RIN) for this rulemaking. SBA will post all comments to this notice of proposed rulemaking on <http://www.regulations.gov>.

If you wish to submit confidential business information (CBI) as defined in the User Notice at <http://www.regulations.gov>, please submit such information to the U.S. Small Business Administration,

Attn: Arthur E. Collins, Jr., Deputy Director, HUBZone Program, 409 Third Street SW, 8th Floor, Washington, DC 20416. Highlight the information that you consider to be CBI and explain why you believe this information should be held confidential. SBA will make a final determination as to whether the information will be published or not.

#### FOR FURTHER INFORMATION CONTACT:

Arthur E. Collins, Jr., Deputy Director, HUBZone Program, 409 Third Street SW, 8th Floor, Washington, DC 20416; telephone: 202-205-6285; email: [hubzone@sba.gov](mailto:hubzone@sba.gov).

**SUPPLEMENTARY INFORMATION:** On October 31, 2018, SBA published a notice of proposed rulemaking at 83 FR 54812 to solicit comments on its proposal to amend its regulations for the HUBZone Program to reduce the regulatory burdens imposed on HUBZone small business concerns and government agencies, to implement new statutory provisions, and to eliminate ambiguities in the regulations. SBA also proposed comprehensive revisions to the HUBZone regulations to clarify current HUBZone Program policies and procedures and to make changes that will benefit the small business community by making the HUBZone program more efficient and effective. This proposed rulemaking, which is identified by RIN 3245-AG38, is also available at <https://www.regulations.gov/document?D=SBA-2018-0005-0001>.

The Agency requested comments on specific approaches for the changes contemplated in the proposed rulemaking. Initially, SBA established a 60-day comment period for the proposed rule, with a closing date of December 31, 2018. Due to the scope and significance of the changes contemplated by the proposed rule, SBA believes that affected businesses need more time to review the changes and prepare their comments. The Agency is therefore extending the comment period until February 14, 2019.

**Robb N. Wong,**

*Associate Administrator, Government Contracting and Business Development.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-141739-08]

RIN 1545-BI22

#### Reissuance of State or Local Bonds

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This document contains proposed regulations that address when tax-exempt bonds are treated as retired for purposes of section 103 and sections 141 through 150 of the Internal Revenue Code (Code). The proposed regulations are necessary to unify and to clarify existing guidance on this subject. The proposed regulations affect State and local governments that issue tax-exempt bonds.

**DATES:** Comments and requests for a public hearing must be received by March 1, 2019.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-141739-08), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-141739-08), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224, or sent electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (REG-141739-08).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Spence Hanemann, (202) 317-6980; concerning submissions of comments and requesting a hearing, Regina Johnson, (202) 317-6901 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

This document contains proposed amendments to 26 CFR part 1 under sections 150 and 1001 of the Code (Proposed Regulations).

##### 1. In General

In general, under section 103, interest received by the holders of certain bonds issued by State and local governments is