

**INFORMATION CONTACT).** As provided in § 571.1(h), we will delete from the documents any materials that are not available for public disclosure.

#### IV. Analysis of Environmental Impact

We have determined under 21 CFR 25.32(r) that this action is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an environmental assessment nor an environmental impact statement is required.

#### V. Objections and Hearing Requests

Any person who will be adversely affected by this regulation may file with the Dockets Management Staff (see **ADDRESSES**) either electronic or written objections. Each objection shall be separately numbered, and each numbered objection shall specify with particularity the provision of the regulation to which objection is made and the grounds for the objection. Each numbered objection on which a hearing is requested shall specifically so state. Failure to request a hearing for any particular objection shall constitute a waiver of the right to a hearing on that objection. Each numbered objection for which a hearing is requested shall include a detailed description and analysis of the specific factual information intended to be presented in support of the objection in the event that a hearing is held. Failure to include such a description and analysis for any particular objection shall constitute a waiver of the right to a hearing on the objection.

#### List of Subjects in 21 CFR Part 573

Animal feeds, Food additives.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs, 21 CFR part 573 is amended as follows:

#### PART 573—FOOD ADDITIVES PERMITTED IN FEED AND DRINKING WATER OF ANIMALS

■ 1. The authority citation for part 573 continues to read as follows:

**Authority:** 21 U.S.C. 321, 342, 348.

■ 2. In § 573.940, revise paragraphs (b) through (e) to read as follows:

#### § 573.940 Silicon dioxide.

\* \* \* \* \*

(b) It is used or intended for use as an anticaking agent, antifoaming agent, carrier, and/or grinding aid in animal feed, including ingredients, intermediate premixes, premixes,

supplements, concentrates, and complete feed.

(c) To ensure safe use of the additive, silicon dioxide is to be used in an amount not to exceed that reasonably required to accomplish its intended effect, and silicon dioxide from all sources cannot exceed 2 percent by weight of the complete feed.

(d) To ensure safe use of the additive, the label and labeling of the additive and ingredients, intermediate premixes, premixes, supplements, concentrates, and complete feed containing the additive shall meet the requirements of the Federal Food, Drug, and Cosmetic Act, including part 501 of this chapter.

(e) To ensure safe use of the additive, in addition to the other information required by the Federal Food, Drug, and Cosmetic Act, the label and labeling of the additive and ingredients, intermediate premixes, premixes, supplements, and concentrates containing the additive shall have:

(1) A statement of the concentration of the additive.

(2) A statement that silicon dioxide from all sources cannot exceed 2 percent by weight of the complete feed.

Dated: May 6, 2020.

**Lowell J. Schiller,**

*Principal Associate Commissioner for Policy.*

[FR Doc. 2020–10033 Filed 6–1–20; 8:45 am]

**BILLING CODE 4164–01–P**

## DEPARTMENT OF THE TREASURY

### Alcohol and Tobacco Tax and Trade Bureau

#### 27 CFR Parts 18, 19, 24, 25, 26, 27, 28, 30, and 70

[Docket No. TTB–2016–0013; T.D. TTB–159; Re: T.D. TTB–146; Notice No. 167]

RIN 1513–AC30

#### Changes to Certain Alcohol-Related Regulations Governing Bond Requirements and Tax Return Filing Periods

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

**ACTION:** Final rule; Treasury decision.

**SUMMARY:** The Alcohol and Tobacco Tax and Trade Bureau is adopting as final, with minor technical corrections, temporary regulations relating to excise taxes imposed on distilled spirits, wines, and beer that were published in the **Federal Register** on January 4, 2017. These regulatory amendments implement certain changes made to the Internal Revenue Code of 1986 (IRC) by the Protecting Americans from Tax

Hikes Act of 2015, which amended the IRC to remove bond requirements and change tax return due dates for certain eligible excise taxpayers.

**DATES:** This final rule is effective June 2, 2020. As of June 2, 2020, the temporary regulations published in the **Federal Register** as T.D. TTB–146 at 82 FR 1108 on January 4, 2017, at 82 FR 1108, are adopted as final.

**FOR FURTHER INFORMATION CONTACT:** Karen A. Thornton, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW, Box 12, Washington, DC 20005; telephone 202–453–2265, ext. 175.

#### SUPPLEMENTARY INFORMATION:

##### Background

##### *TTB Authority*

The Alcohol and Tobacco Tax and Trade Bureau (TTB) administers provisions in chapter 51 of the IRC pertaining to the taxation of distilled spirits, wines, and beer (see title 26 of the United States Code (U.S.C.), chapter 51 (26 U.S.C. chapter 51)). The IRC also contains provisions requiring certain persons who are liable for taxes imposed with respect to distilled spirits, wines, and beer to furnish bonds, which are formal guarantees to pay tax obligations under the IRC (see, e.g., 26 U.S.C. 5173, 5354, and 5401(b)). TTB administers the provisions of the IRC, and their implementing regulations, pursuant to section 1111(d) of the Homeland Security Act of 2002, codified at 6 U.S.C. 531(d). The Secretary has delegated various authorities through Treasury Department Order 120–01, dated December 10, 2013 (superseding Treasury Department Order 120–01, dated January 24, 2003), to the TTB Administrator to perform the functions and duties in administration and enforcement of these provisions of law.

##### *The PATH Act*

On December 18, 2015, the President signed into law the Consolidated Appropriations Act, 2016 (Pub. L. 114–113). Division Q of this Act is titled the Protecting Americans from Tax Hikes Act of 2015 (PATH Act). Section 332 of the PATH Act amends the IRC to change tax return due dates and remove bond requirements for certain eligible taxpayers beginning January 1, 2017. These PATH Act amendments apply to certain taxpayers who reasonably expect to be liable for not more than \$50,000 in taxes imposed with respect to distilled spirits, wines, and beer for the calendar year and who were not liable for more than \$50,000 in such taxes in the preceding calendar year.

With respect to tax return dates, section 332 amends section 5061(d) of the IRC to authorize a new annual return period for deferred payment of tax, in addition to the preexisting semimonthly or quarterly periods for the deferred payment of taxes authorized under that section. “Deferred payment” refers to payment of tax by the proprietor of a distilled spirits plant, wine premises, or brewery after the product is removed from the facility, rather than payment immediately before or at the time the product is removed from the facility. To be eligible to use the new annual deferred payment period, the taxpayer must reasonably expect to be liable for not more than \$1,000 in excise tax imposed with respect to distilled spirits, wines, and beer for the calendar year and must be liable for not more than \$1,000 in such taxes in the preceding calendar year. To be eligible to use quarterly deferred payment periods, the taxpayer must reasonably expect to be liable for not more than \$50,000 in such taxes imposed for the calendar year and must be liable for not more than \$50,000 in such taxes in the preceding calendar year.

Section 332 of the PATH Act also amends several provisions of the IRC to remove bond requirements for certain eligible taxpayers. To be exempt from bond requirements, taxpayers must be eligible to use quarterly or annual return periods and must pay such taxes on a deferred basis. Even if taxpayers choose to pay taxes semimonthly, they still qualify for the bond exemption if they meet the criteria to pay taxes quarterly or annually. In addition, taxpayers are exempt from bond requirements with respect to distilled spirits and wine only to the extent those products are for nonindustrial use.

For a more detailed discussion of the provisions of section 332 of the PATH Act, see T.D. TTB–146.

#### *Publication of Temporary Regulations and Notice of Proposed Rulemaking*

On January 4, 2017, TTB published in the **Federal Register** at 82 FR 1108, T.D. TTB–146, amending the regulations in parts 18, 19, 24, 25, 26, 27, 28, and 30. The temporary rule was effective January 4, 2017, and would have expired on January 4, 2020, if not finalized prior to that date. The temporary rule amended the regulations in 27 CFR parts 19, 24, 25, and 26 to incorporate the new annual tax return period provisions for eligible taxpayers, and it also amended parts 19, 24, 25, 26, and 28 to remove the bond requirements for taxpayers who are eligible for the bond exemption. In conjunction with

removing bond requirements, TTB made other amendments to implement the bond exemption, including new procedures for eligible proprietors to terminate existing bonds and identify themselves as eligible for the bond exemption.

In addition, the temporary rule included amendments to parts 19, 24, 25, 26, and 28 to conform other regulatory language to the new tax return periods and bond exemptions, to remove provisions made obsolete by the provisions of section 332 of the PATH Act, to make technical corrections, and to update the information that the regulations prescribe for forms relating to tax payments and bonds.

For a detailed discussion of the specific amendments included in the temporary final rule, see T.D. TTB–146.

TTB solicited comments on the amendments adopted in the temporary rule through a notice of proposed rulemaking published in the **Federal Register** (Notice No. 167, 82 FR 780). TTB did not receive comments on the temporary regulations. Accordingly, TTB is adopting the regulations in the temporary rule as final. In conjunction with finalizing the regulations, TTB is making technical amendments and corrections to these regulations as discussed later in this document.

#### *Notice of Proposed Rulemaking Pertaining to Reporting Requirements*

In Notice No. 167, TTB also proposed to amend the regulations governing reporting requirements for distilled spirits plants (DSPs) and brewers generally to align the frequency of submitting reports with the new tax filing periods. That is, an industry member who was eligible to pay tax annually or quarterly and did so, would also file reports either annually or quarterly, as applicable. This new requirement was intended to reduce regulatory burden. TTB also solicited comments on whether to make any amendments to current reporting requirements for bonded wine cellars (including bonded wineries), although current regulations for bonded wine cellars include reduced reporting requirements for certain proprietors who pay taxes using annual or quarterly return periods. TTB sought comment in Notice No. 167 on these new reporting requirements for proprietors who pay taxes less frequently under Section 332 of the PATH Act, but the PATH Act amendments did not require any changes to TTB’s reporting regulations for DSPs, bonded wine cellars, or brewers.

TTB did not receive comments in response to Notice No. 167 regarding the

proposed reporting requirements for DSPs and brewers or regarding whether it should amend current reporting requirements for bonded wine cellars. Because no changes to TTB’s reporting regulations are required under the PATH Act amendments, TTB has decided not to move forward with new reporting regulations in this final rule, even those that might require less frequent reporting, but also less flexibility in instances in which an industry member may not want to change its reporting frequency. Instead, TTB is reviewing its current reporting requirements to identify any reductions it can make in the information collected and the frequency in reporting, and intends to address such changes in the future.

#### *Miscellaneous Technical Amendments and Corrections*

In addition to the temporary regulations TTB is adopting through this final rule, TTB is also making several technical amendments and corrections, as follows:

- In §§ 26.200(e), 26.300, 27.48(b), 27.171(b) and (c), and the heading of subpart L of part 27, TTB is removing or modifying certain references to bonds to clarify that the regulations apply to facilities that are required to have a bond, as well as to facilities that are exempt from bond requirements under section 332 of the PATH Act. See section 5551(d)(2) of the IRC, which provides that taxpayers exempt from bond requirements under section 5551(d)(1) “shall be treated as if sufficient bond has been furnished for purposes of covering operation and withdrawals of distilled spirits or wines for nonindustrial use or of beer for purposes of any requirements relating to bonds under [chapter 51 of the IRC].” These conforming amendments were inadvertently omitted from the temporary final rule (T.D. TTB–146).

- The last two sentences of paragraph (k) of § 24.109 are redesignated as a new paragraph (m) in order to clarify that all applicants shall furnish additional information upon request by the appropriate TTB officer and shall notify the appropriate TTB officer if any submitted information changes during the pending application. The addition of a new paragraph (l) to this section by T.D. TTB–146 had the unintended effect of making it appear as though the requirements in paragraph (k) to respond to requests for additional information and to inform TTB of information changes only applied to applicants who conduct other operations not specifically authorized by 27 CFR part 24 on wine premises.

- TTB is removing references to “the bonded premises of a distilled spirits plant” in § 27.171(b) and (c) that were added due to an inadvertent error in an amendatory instruction of T.D. TTB–146, and is replacing those references with the words “cellar” and “brewery,” respectively.

- TTB is amending several regulations in 27 CFR part 70 to reflect current requirements pertaining to tax returns and bond requirements. In 27 CFR 70.411(c)(26), TTB is replacing the words “internal revenue bond” with the words “distilled spirits plants” because the term “distilled spirits plant” refers to those plants that are required to have a bond, as well as those that are exempt from bond requirements under section 332 of the PATH Act. This change is in a cross-reference to part 26, and is intended to accurately describe the regulations in part 26. TTB is also amending 27 CFR 70.412(a) to add references to annual return periods. Finally, TTB is removing the word “bonded” from 27 CFR 70.414(b) to reflect the fact that 27 CFR part 20 does not currently require dealers and users of specially denatured spirits to hold bonds.

## Regulatory Analyses and Notices

### *Regulatory Flexibility Act*

In accordance with the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), TTB certifies that this final rule will not have a significant economic impact on a substantial number of small entities. The final rule will not impose, or otherwise cause, a significant increase in reporting, recordkeeping, or other compliance burdens on a substantial number of small entities. The final rule implements certain changes made to the Internal Revenue Code of 1986 by the Protecting Americans from Tax Hikes Act of 2015 (see Pub. L. 114–113, Division Q, section 332). These statutory changes eliminate bond requirements and reduce tax return filing frequency for certain eligible taxpayers. The regulatory amendments provide for taxpayers to use TTB’s existing qualification procedures to establish that they are exempt from bond requirements, and any minor increased burden associated with conveying to TTB an industry member’s eligibility for the exemption flows directly from the statutory changes that prescribe the criteria for eligibility for the exemption. Pursuant to section 7805(f) of the IRC (26 U.S.C. 7805(f)), TTB submitted the temporary regulations to the Chief Counsel for Advocacy of the Small Business Administration for comment on the impact of the temporary

regulations on small businesses; TTB received no comment in reply.

### *Executive Order 12866*

This regulation is not subject to review under section 6(b) of Executive Order 12866 pursuant to the Memorandum of Agreement (April 11, 2018) between the Department of the Treasury and the Office of Management and Budget regarding review of tax regulations.

### *Paperwork Reduction Act*

Regulations addressed in this final rule contain current collections of information that have been previously reviewed and approved by the Office of Management and Budget (OMB) in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3507). 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.

The collections of information associated with the regulations adopted in T.D. TTB–146 are assigned control numbers 1513–0005, 1513–0009, 1513–0015, 1513–0031, 1513–0037, 1513–0038, 1513–0048, 1513–0050, 1513–0083, 1513–0123, 1513–0125, and 1513–0135. Revisions to these collections and their connections to the regulatory amendments in T.D. TTB–146 are described in detail in that document, which also solicited comment regarding the revisions. TTB received no comments on the revisions. In cases where TTB revised the collections, these revisions were submitted to and approved by OMB.

### *Inapplicability of Prior Notice and Public Comment and Delayed Effective Date Procedures*

TTB is finalizing the temporary regulations set forth in T.D. TTB–146 in this final rule without a delayed effective date, pursuant to the provisions of 5 U.S.C. 553(d)(1) and (d)(3). As provided for in section 553(d)(1), the temporary regulations being finalized in this final rule recognize a statutory exemption from bond requirements and authorize a new voluntary annual tax return period. TTB has also determined that good cause exists under section 553(d)(3) to provide industry members with guidance on procedures to apply for and obtain the bond exemption authorized under provisions of a law that are already in effect.

The technical corrections in this final rule address typographical errors, and are meant to clarify the uniformity of the regulations, rather than change the

Bureau’s interpretation. Therefore, TTB has determined that no notice of proposed rulemaking and public comment period are required under section 553(b) for the technical corrections set out in this final rule. For these same reasons, TTB has determined that the technical corrections in this final rule are exempt from the delayed effective date procedure under section 553(d)(3).

## Drafting Information

Karen A. Thornton of the Regulations and Rulings Division drafted this document with the assistance of other Alcohol and Tobacco Tax and Trade Bureau personnel.

## List of Subjects

### *27 CFR Part 18*

Alcohol and alcoholic beverages, Fruits, Reporting and recordkeeping requirements, Spices and flavorings.

### *27 CFR Part 19*

Administrative practice and procedure, Alcohol and alcoholic beverages, Authority delegations (Government agencies), Caribbean Basin initiative, Chemicals, Claims, Customs duties and inspection, Electronic funds transfers, Excise taxes, Exports, Gasohol, Imports, Labeling, Liquors, Packaging and containers, Puerto Rico, Reporting and recordkeeping requirements, Research, Security measures, Spices and flavorings, Stills, Surety bonds, Transportation, Vinegar, Virgin Islands, Warehouses, Wine.

### *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 27

Alcohol and alcoholic beverages, Beer, Cosmetics, Customs duties and inspection, Electronic funds transfers, Excise taxes, Imports, Labeling, Liquors, Packaging and containers, Reporting and recordkeeping requirements, Wine.

## 27 CFR Part 28

Aircraft, Alcohol and alcoholic beverages, Armed forces, Beer, Claims, Excise taxes, Exports, Foreign trade zones, Labeling, Liquors, Packaging and containers, Reporting and recordkeeping requirements, Surety bonds, Vessels, Warehouses, Wine.

## 27 CFR Part 30

Liquors, Scientific equipment.

## 27 CFR Part 70

Administrative practice and procedure, Claims, Excise taxes, Freedom of information, Law enforcement, Penalties, Reporting and recordkeeping requirements, Surety bonds.

## Amendments to the Regulations

The temporary rule that amended 27 CFR parts 18, 19, 24, 25, 26, 27, 28, and 30, and published as T.D. TTB-146 at 82 FR 1108, January 4, 2017, is adopted as a final rule without change.

Further, as discussed in the preamble, TTB is making technical amendments and corrections to 27 CFR, chapter I, parts 24, 26, 27, and 70, as set forth below.

## PART 24—WINE

■ 1. The authority citation for part 24 continues to read as follows:

**Authority:** 5 U.S.C. 552(a); 26 U.S.C. 5001, 5008, 5041, 5042, 5044, 5061, 5062, 5121, 5122–5124, 5173, 5206, 5214, 5215, 5351, 5353, 5354, 5356, 5357, 5361, 5362, 5364–5373, 5381–5388, 5391, 5392, 5511, 5551, 5552, 5661, 5662, 5684, 6065, 6091, 6109, 6301, 6302, 6311, 6651, 6676, 7302, 7342, 7502, 7503, 7606, 7805, 7851; 31 U.S.C. 9301, 9303, 9304, 9306.

■ 2. Section 24.109 is amended:

- a. By removing the last two sentences of paragraph (k);
- b. By removing the period at the end of paragraph (l) and adding in its place “; and”;
- c. By adding paragraph (m); and
- d. By revising the Office of Management and Budget control number reference at the end of the section.

The addition and revision read as follows:

## § 24.109 Data for application.

\* \* \* \* \*

(m) The applicant shall, when required by the appropriate TTB officer, furnish as part of the application, additional information as may be necessary to determine whether the application should be approved. If any of the submitted information changes during the pending application, the applicant shall immediately notify the appropriate TTB officer of the revised information.

(Approved by the Office of Management and Budget under control number 1513–0009)

## PART 26—LIQUORS AND ARTICLES FROM PUERTO RICO AND THE VIRGIN ISLANDS

■ 3. The authority citation for part 26 continues to read as follows:

**Authority:** 19 U.S.C. 81c; 26 U.S.C. 5001, 5007, 5008, 5010, 5041, 5051, 5061, 5111–5114, 5121, 5122–5124, 5131–5132, 5207, 5232, 5271, 5275, 5301, 5314, 5555, 6001, 6109, 6301, 6302, 6804, 7101, 7102, 7651, 7652, 7805; 27 U.S.C. 203, 205; 31 U.S.C. 9301, 9303, 9304, 9306.

## § 26.200 [Amended]

■ 4. Section 26.200 is amended in paragraph (e) by removing the words “from internal revenue bonded premises” and adding in their place the words “from, respectively, a distilled spirits plant, bonded wine cellar, or brewery”.

## § 26.300 [Amended]

■ 5. Section 26.300 is amended:

- a. In paragraph (a), by removing the words “internal revenue bond” and adding in their place the words “a distilled spirits plant”;
- b. In paragraph (b), by removing the words “cellar’s internal revenue bond” and adding in their place the word “cellar”;
- c. In paragraph (c), by removing the word “bonded” each place it appears; and
- d. In paragraph (c), by removing the words “brewery’s internal revenue bond” and adding in their place the word “brewery”.

## PART 27—IMPORTATION OF DISTILLED SPIRITS, WINES, AND BEER

■ 6. The authority citation for part 27 continues to read as follows:

**Authority:** 5 U.S.C. 552(a), 19 U.S.C. 81c, 1202; 26 U.S.C. 5001, 5007, 5008, 5010, 5041, 5051, 5054, 5061, 5121, 5122–5124, 5201, 5205, 5207, 5232, 5273, 5301, 5313, 5555, 6109, 6302, 7805.

■ 7. Section 27.48 is amended by revising the paragraph (b) subject heading to read as follows:

## § 27.48 Imported distilled spirits, wines, and beer.

\* \* \* \* \*

(b) *Distilled spirits, natural wines, and beer transferred without payment of tax to distilled spirits plants, bonded wine cellars, and breweries.* \* \* \*

\* \* \* \* \*

## Subpart L—Transfer of Distilled Spirits, Natural Wines, and Beer Without Payment of Tax, From Customs Custody to Distilled Spirits Plants, Bonded Wine Cellars, and Breweries

■ 8. The heading of subpart L is revised to read as set forth above.

## § 27.171 [Amended]

■ 9. Section 27.171 is amended:

- a. In paragraph (b), by removing the words “cellar’s the bonded premises of a distilled spirits plant” and adding in their place the word “cellar”;
- b. In paragraph (c), by removing the words “brewery’s the bonded premises of a distilled spirits plant” and adding in their place the word “brewery”;
- c. In paragraph (c), by removing the word “bonded” in every other place it appears; and
- d. In paragraph (c), by removing the phrase “by the proprietor of” and adding in its place the phrase “by the proprietor of a”.

## PART 70—PROCEDURE AND ADMINISTRATION

■ 10. The authority citation for part 70 continues to read as follows:

**Authority:** 5 U.S.C. 301 and 552; 26 U.S.C. 4181, 4182, 5123, 5203, 5207, 5275, 5367, 5415, 5504, 5555, 5684(a), 5741, 5761(b), 5802, 6020, 6021, 6064, 6102, 6155, 6159, 6201, 6203, 6204, 6301, 6303, 6311, 6313, 6314, 6321, 6323, 6325, 6326, 6331–6343, 6401–6404, 6407, 6416, 6423, 6501–6503, 6511, 6513, 6514, 6532, 6601, 6602, 6611, 6621, 6622, 6651, 6653, 6656–6658, 6665, 6671, 6672, 6701, 6723, 6801, 6862, 6863, 6901, 7011, 7101, 7102, 7121, 7122, 7207, 7209, 7214, 7304, 7401, 7403, 7406, 7423, 7424, 7425, 7426, 7429, 7430, 7432, 7502, 7503, 7505, 7506, 7513, 7601–7606, 7608–7610, 7622, 7623, 7653, 7805.

## § 70.411 [Amended]

■ 11. Section 70.411 is amended in paragraph (c)(26) by removing the words “internal revenue bond” and adding in their place the words “distilled spirits plants”.

■ 12. In § 70.412, the second sentence of paragraph (a) is revised to read as follows:

## § 70.412 Excise taxes.

(a) \* \* \* Depending on the circumstances, the person responsible

for paying the taxes may be eligible to file semimonthly, quarterly, or annual returns, with proper remittances, to cover the taxes incurred on distilled spirits, wines, and beer during the semimonthly, quarterly, or annual period. \* \* \*

\* \* \* \* \*

#### § 70.414 [Amended]

■ 13. Section 70.414 is amended in paragraph (b) by removing the word “bonded”.

Signed: December 13, 2019.

**Mary G. Ryan,**

*Acting Administrator.*

Approved: May 7, 2020.

**Timothy E. Skud,**

*Deputy Assistant Secretary (Tax, Trade and Tariff Policy).*

[FR Doc. 2020-10709 Filed 6-1-20; 8:45 am]

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 100

[Docket Number USCG-2019-0691]

RIN 1625-AA08

#### Special Local Regulations; Recurring Marine Events, Sector Charleston

**AGENCY:** Coast Guard, DHS.

**ACTION:** Final rule.

**SUMMARY:** The Coast Guard is revising existing regulations and consolidating into one table the special local regulations for recurring marine events at various locations within the geographic boundaries of the Seventh Coast Guard District Captain of the Port (COTP) Charleston Zone. Consolidating marine events into one table simplifies Coast Guard oversight and public notification of special local regulations within COTP Charleston Zone.

**DATES:** This rule is effective July 2, 2020.

**ADDRESSES:** To view documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>, type USCG-2019-0691 in the “SEACH” box and click “SEARCH”. Click on Open Docket Folder on the line associated with this rule.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or email LT Chad Ray, Sector Charleston Waterways Management Division, U.S. Coast Guard; telephone 843-740-3184, email [Chad.L.Ray@uscg.mil](mailto:Chad.L.Ray@uscg.mil).

## SUPPLEMENTARY INFORMATION:

### I. Table of Abbreviations

CFR Code of Federal Regulations  
COTP Captain of the Port  
DHS Department of Homeland Security  
FR Federal Register  
NPRM Notice of proposed rulemaking  
§ Section  
U.S.C. United States Code

### II. Background, Purpose, and Legal Basis

Recurring race, swim, and other marine events within the Seventh Coast Guard District are currently listed in 33 CFR 100.701, Table 1 to § 100.701. The process for amending the table (*e.g.*, adding or removing marine events) is lengthy and inefficient since it includes recurring marine events for seven different COTP zones within the Seventh District. To expedite and simplify the rulemaking process for new marine events/special local regulations, COTP’s resorted to creating individual rules rather than amending the Table 1 to § 100.701.

This rule serves two purposes: (1) Create a table of recurring marine events/special local regulations occurring solely within the COTP Charleston Zone, and (2) consolidate into that table marine events/special local regulations previously established outside of Table 1 to § 100.701. The new table facilitates management of and public access to information about marine events within the COTP Charleston Zone.

The Coast Guard published a notice of proposed rulemaking (NPRM) titled “Special Local Regulations; Recurring Marine Events, Sector Charleston” (85 FR 5177). There we stated why we issued the NPRM, and invited comments on our proposed regulatory action. During the comment period that ended February 28, 2020, we received no comments.

### III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under authority in 46 U.S.C. 70034 (previously 33 U.S.C. 1231). This rule makes the following changes:

1. Revise the contact information in § 100.701(d)(1) to read “Captain of the Port Charleston, South Carolina: (843) 740-7050.”;
2. Delete the existing special local regulation for the “Head of South” event listed in existing Table 1 to § 100.701(f)(5) because it is no longer held;
3. Establish § 100.704 for Special Local Regulations; Marine Events Within COTP Zone Charleston;
4. Move the remaining list of existing marine events/special local regulations listed in Table 1 to § 100.701(f) under COTP Zone

Charleston; Special Local Regulations to new § 100.704, Table 1 to § 100.704;

5. Add new event, “Cooper River Bridge Run” to new Table 1 to § 100.704, Line 1;
6. Add new event, “Myrtle Beach Triathlon” to new Table 1 § 100.704, Line 3;
7. Add new event, “North Charleston Fireworks” to new Table 1 § 100.704, Line 5;
8. Add new event, “Patriots Point Fireworks” to new Table 1 § 100.704, Line 6;
9. Add new event, “Beaufort Water Festival Air Show” to new Table 1 § 100.704, Line 8;
10. Revise the dates for the existing event, “Charleston Race Week” listed in new § 100.704, Line 2 to one week (Monday through Sunday) in April;
11. Revise the dates for the existing event, “Low Country Splash” listed in new Table 1 to § 100.704, Line 4 to one Saturday or Sunday during the last two weeks of May or the first two weeks of June;
12. Revise the dates for the existing event, “Beaufort Water Festival” listed in new Table 1 to § 100.704, Line 7 to ten consecutive days (Friday through Sunday) in July;
13. Revise the dates for the existing event, “Swim Around Charleston” listed in new Table 1 to § 100.704, Line 9 to one weekend day (Saturday or Sunday) during the last two weeks of September through the first two weeks of October;
14. Revise the dates for the existing event, “Charleston Parade of Boats” in new Table 1 to § 100.704, Line 10 to one weekend day (Friday, Saturday, or Sunday) in December; and
15. Delete existing § 100.713, which contains a special local regulation for the Annual Harborwalk Boat Race; Sampit River, Georgetown, SC because it is no longer held.

The marine events listed in the new Table 1 to § 100.704 are scheduled to occur over a particular weekend and month each year. Exact dates are intentionally omitted since calendar dates for a specific weekend change from year to year. Once dates for a marine event are known, the Coast Guard will notify the public of its intent to enforce the special local regulation through various means including a Notice of Enforcement published in the **Federal Register**, Local Notice to Mariners, and Broadcast Notice to Mariners.

### IV. Discussion of Comments, Changes, and the Rule

As noted above, we received no comments on our NPRM published January 29, 2020. There are no changes in the regulatory text of this rule from the proposed rule in the NPRM.

This rule revises existing regulations and consolidates the special local regulations into one table for recurring marine events at various locations within the geographic boundaries of the Seventh Coast Guard District Captain of the Port (COTP) Charleston Zone.