existence of fifty states by definition means a patchwork of 50 state retail regulatory structures, but that goes with the territory in our constitutional structure and is entirely consistent with the Federal Power Act's basic division of federal and state authority. This panoply of diverse state policies is exactly what Justice Brandeis celebrated when he recognized states as laboratories of democracy.[6]

6. Unfortunately this order is a missed opportunity. It could have been a constructive move in the development and deployment of behind-the-meter DERs. For at least the next several years the regime set up should have been made fully ''opt out'' for all load-serving utilities, including state-regulated, municipals and co-operatives, which this Commission clearly has the authority to do.[7] Providing such flexibility to the states and other RERRAs would allow them to manage the deployment of behind-the-meter DERs in ways necessary to meet their own unique challenges.

7. In addition, at a time when there has been discussion about how to incentivize states to require or allow their utilities to enter RTOs/ISOs, I note that if the cost of entering an RTO/ISO is forfeiting a big chunk of the state's authority to balance protecting its consumers with the costs of new technology deployments and associated grid upgrades, the incentive for states to approve RTO membership just took a nosedive in value with the approval of this order. Combined with the NOI obviously designed to remove or severely restrict the current opt-out provisions in Order Nos. 719 and 719–A on today's agenda, these two orders may not only deter states currently outside RTOs from participation, but may well cause states in RTOs/ISOs to reconsider whether their consumers' interests are best served by continued participation.

8. Let me be clear: *Encouraging the development of DERs is a good thing; eviscerating the states' historic authority in the name of encouraging DER development is not.* On the contrary, it is the states and other local authorities that are far better positioned than FERC to manage successfully the development and deployment of DERs in ways that serve reliability needs, that protect consumers from inflated costs, and that are far more sustainable in the long run.

For these reasons, I respectfully dissent.

Mark C. Christie,
Commissioner.

[FR Doc. 2021–06089 Filed 3–29–21; 8:45 am]

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[6] *New State Ice Co.* v. *Liebman,* 52 S. Ct. 371, 386–87 (1932) (Brandeis, J. dissenting).

[7] The Commission recognizes in today's order that even if it possesses jurisdiction, it may provide opt-outs and opt-ins to the RERRAs. Order at P 34 (in addressing the small utility opt-in, the Commission noted that ''[a] RERRA that elects not to opt in under either Order No. 719 or Order No. 2222 does not intrude on the Commission's exclusive authority over practices that directly affect wholesale rates because the Commission chose to provide such an opt-in and expressly codified this opt-in in the Commission's regulations.'' (footnote omitted)). To my point: Even if the Commission believes it has exclusive jurisdiction, the Commission has the *discretion* to provide an opt-out or an opt-in. *See id.*

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9944]

RIN 1545–BP42

Credit for Carbon Oxide Sequestration; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correction.

SUMMARY: This document contains corrections to the final regulations (Treasury Decision 9944) that were published in the **Federal Register** on Friday, January 15, 2021. The final regulations provide guidance of the Internal Revenue Code.

DATES: These corrections are effective on March 30, 2021 and are applicable on January 15, 2021.

FOR FURTHER INFORMATION CONTACT: Maggie Stehn at (202) 317–6853 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9944) that are the subject of this correction are issued under section 45Q of the Internal Revenue Code.

Need for Correction

As published on January 15, 2021, the final regulations (TD 9944) contain errors that needs to be corrected.

Correction of Publication

■ Accordingly, the final regulations (TD 9944), that are the subject of FR Doc. 2021–00302, published on January 15, 2021 (86 FR 4728), are corrected to read as follows:

1. On page 4731, the third column, the third through fifth lines of the first paragraph, the language ''have existing contracts that were signed before the date these final regulations are published in the **Federal Register**'' is corrected to read ''have existing contracts that were entered into before January 13, 2021,''.

2. On page 4738, the first column, the eighteenth line from the top of the of the first full paragraph, the language ''began. Factors indicating that multiple'' is corrected to read ''began. Commenters suggested that the final regulations provide that factors indicating that multiple''.

3. On page 4738, the first column, the twenty-first line from the top of the of the first full paragraph, the language ''of a single project include, but are not'' is corrected to read ''of a single project should include, but should not be''.

4. On page 4742, the second column through the third column, the last partial sentence of the block quote, delete the language ''A commenter requested the definition of tertiary injectant in § 1.45Q–2(h)(6) of the''.

5. On page 4742, the third column, the first line from the top of the column, the language ''proposed regulations be revised because'' is corrected to read ''A commentator requested the definition or tertiary injectant in § 1.45Q–2(h)(6) of the proposed regulations be revised because ''.

6. On page 4745, the first column, the seventh through tenth lines of the last full paragraph, the language ''14040:2006 and ISO 14044:2006. In addition, Taxpayers must use the NETL's CO2 Utilization Guidance Toolkit, including the guidance and'' is corrected to read ''14040:2006 and ISO 14044:2006.''.

7. On page 4745, the second column, lines one and two from the top of the column, delete the language ''data available on DOE's website at *https://www.netl.doe.gov/LCA/CO2U.*''.

8. On page 4759, the third column, the twenty-ninth through thirty-first lines from the top of the column, the language ''Treasury decision will take effect on the date of filing for public inspection in the **Federal Register**.'' is corrected to read ''Treasury decision will take effect on January 13, 2021''.

Crystal Pemberton,

Senior Federal Register Liaison, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2021–05156 Filed 3–29–21; 8:45 am]

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