turbine (HPT) rotor interstage seals. The FAA is issuing this AD to prevent failure of the HPT rotor interstage seal. The unsafe condition, if not addressed, could result in release of uncontained debris, damage to the engine, and damage to the airplane.

## (f) Compliance

Comply with this AD within the compliance times specified, unless already done.

#### (g) Required Actions

For engines with an affected HPT rotor interstage seal installed, before exceeding the applicable threshold specified in Table 1 of paragraph 3.E., Compliance, of CFM Service Bulletin (SB) LEAP-1A-72-00-0492-01A-930A-D, Issue 001-00, dated April 6, 2023 (CFM SB LEAP-1A-72-00-0492-01A-930A-D, Issue 001-00), or at the next HPT rotor module exposure, whichever occurs first after the effective date of this AD, remove the affected HPT rotor interstage seal from service and replace it with a part eligible for installation.

#### (h) Definitions

- (1) For the purpose of this AD, an "affected HPT rotor interstage seal" is any HPT rotor interstage seal having part number 2466M68P02 and a serial number listed in Table 1 of paragraph 3.E., Compliance, of CFM SB LEAP-1A-72-00-0492-01A-930A-D. Issue 001–00.
- (2) For the purpose of this AD, a "part eligible for installation" is any HPT rotor interstage seal having a serial number that is not listed in Table 1 of paragraph 3.E., Compliance, of CFM SB LEAP-1A-72-00-0492-01A-930A-D, Issue 001-00.
- (3) For the purpose of this AD, an "HPT rotor module exposure" is an engine shop visit during which the HPT rotor assembly is fully removed from the engine core.

# (i) Alternative Methods of Compliance

- (1) The Manager, AIR-520 Continued Operational Safety Branch, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or local Flight Standards District Office, as appropriate. If sending information directly to the manager of the AIR-520 Continued Operational Safety Branch, send it to the attention of the person identified in paragraph (j) of this AD and email to ANE-AD-AMOC@faa.gov.
- (2) Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the local flight standards district office/ certificate holding district office.

#### (j) Additional Information

For more information about this AD, contact Mehdi Lamnyi, Aviation Safety Engineer, FAA, 2200 South 216th Street, Des Moines, WA 98198; phone: (781) 238-7743; email: mehdi.lamnyi@faa.gov.

#### (k) Material Incorporated by Reference

(1) The Director of the Federal Register approved the incorporation by reference

- (IBR) of the service information listed in this paragraph under 5 U.S.C. 552(a) and 1 CFR
- (2) You must use this service information as applicable to do the actions required by this AD, unless the AD specifies otherwise.
- (i) CFM International, S.A. Service Bulletin LEAP-1A-72-00-0492-01A-930A-D, Issue 001-00, dated April 6, 2023.
- (ii) [Reserved]
- (3) For service information, contact CFM International, S.A., GE Aviation Fleet Support, 1 Neumann Way, M/D Room 285, Cincinnati, OH 45215; phone: (877) 432-3272; email: aviation.fleetsupport@ge.com.
- (4) You may view this service information at FAA, Airworthiness Products Section, Operational Safety Branch, 1200 District Avenue, Burlington, MA 01803. For information on the availability of this material at the FAA, call (817) 222-5110.
- (5) You may view this material at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, visit www.archives.gov/federal-register/cfr/ ibr-locationsoremailfr.inspection@nara.gov.

Issued on March 27, 2024.

#### Victor Wicklund

Deputy Director, Compliance & Airworthiness Division, Aircraft Certification Service.

[FR Doc. 2024-09564 Filed 5-3-24; 8:45 am]

BILLING CODE 4910-13-P

## **DEPARTMENT OF TRANSPORTATION**

#### **Federal Highway Administration**

## 23 CFR Part 490

**National Highway Traffic Safety** Administration

# 23 CFR Part 1300

### RIN 2127-AM45

# **Uniform Procedures for State Highway Safety Grant Programs**

**AGENCY:** National Highway Traffic Safety Administration (NHTSA), Federal Highway Administration (FHWA), U.S. Department of Transportation (DOT).

**ACTION:** Final rule.

**SUMMARY:** This final rule amends the uniform procedures implementing the State Highway Safety Grant Program to waive, for Fiscal Year (FY) 2025, the requirement that targets for the common performance measures be identical to targets in the State Highway Safety Improvement Program. This final rule makes a corresponding change to a similar requirement in the FHWA's performance management regulation.

**DATES:** This final rule is effective May 6, 2024.

ADDRESSES: This document may be viewed online through the Federal eRulemaking portal at www.regulations.gov using the docket number listed above. Electronic retrieval help and guidelines are available on the website. It is available 24 hours each day, 365 days each year. An electronic copy of this document may also be downloaded by accessing the Office of the Federal Register's website at: www.federalregister.gov and the U.S. Government Publishing Office's website at: www.GovInfo.gov.

#### FOR FURTHER INFORMATION CONTACT:

For NHTSA: Program issues: Barbara Sauers, Associate Administrator, Regional Operations and Program Delivery, National Highway Traffic Safety Administration; Telephone number: (202) 366-0144; Email: barbara.sauers@dot.gov. Legal issues: Megan Brown, Attorney-Advisor, Office of the Chief Counsel, National Highway Traffic Safety Administration, 1200 New Jersey Avenue SE, Washington, DC 20590; Telephone number: (202) 366-1834; Email: megan.brown@dot.gov.

For FHWA: Kelly Morton, Office of Safety, (202) 366-8090 or via email at kelly.morton@dot.gov or Dawn Horan, Office of the Chief Counsel, (202) 366-9615 or via email at dawn.horan@ dot.gov. Office hours are from 8 a.m. to 4:30 p.m., E.T., Monday through Friday,

except Federal holidays.

# SUPPLEMENTARY INFORMATION: **Table of Contents**

- I. Background
- II. Waiver of Identical Targets for Common Performance Measures
- III. Waiver of Notice and Comment
- IV. Regulatory Analyses and Notices

# I. Background

The NHTSA and the FHWA share three common performance measures in their highway safety programs—total fatalities, rate of fatalities, and total serious injuries—and have shared these common performance measure for many years. Both NHTSA and FHWA regulations require States to submit identical targets for the three common performance measures—in NHTSA's triennial Highway Safety Plan (HSP) and in FHWA's Highway Safety Improvement Program (HSIP) annual report. See 23 CFR 1300.11(b)(3)(ii)(C) and 490.209(a)(1), respectively.

On November 15, 2021, the President signed into law the "Infrastructure Investment and Jobs Act" (known also as the Bipartisan Infrastructure Law, or BIL), Public Law 117-58. The BIL provided additional grant funds to States and changed several requirements to support States in their efforts to

strengthen their highway safety programs. Among other things, the BIL required that all performance targets submitted to NHTSA in the triennial HSP demonstrate constant or improved performance. 23 U.S.C. 402(d)(4)(A)(ii).

The NHTSA published a final rule implementing the Highway Safety Grant Program under the BIL on February 6, 2023, at 88 FR 7780. The rule provides direction to States on procedures for meeting the statutory requirements governing their highway safety grant programs and applications. In addition to changing from performance targets submitted to NHTSA in an annual HSP to a triennial HSP, the rule requires States to submit constant or improved targets for the common performance measures and that these targets be identical to the targets that are reported by the State department of transportation (State DOT) in the HSIP annual report. See 23 CFR 1300.11(b)(3)(ii)(B).

On June 5, 2023, NHTSA and FHWA amended the uniform procedures implementing the State Highway Safety Grant Program to waive, for FY 2024, the requirement that targets for the common performance measures be identical to targets in the State Highway Safety Improvement Program. 88 FR 36472. The amendment was in response to questions from stakeholders about the interplay between NHTSA's and FHWA's current regulations.

On January 25, 2024, FHWA released a notice of proposed rulemaking concerning its performance measures that addresses and seeks comment on this issue. 89 FR 4857. Stakeholders continue to raise questions about the interplay between NHTSA's and FHWA's current regulations; however, the FHWA has not yet completed a new regulation implementing any changes to its performance measures since the passage of BIL.

#### II. Waiver of Identical Targets for Common Performance Measures

In this rulemaking, FHWA amends 23 CFR 490.209(a)(1) to waive, for FY 2025, the requirement that the State DOT targets shall be identical to the targets established by the State Highway Safety Office (HSO) for common performance measures reported in the State's HSP. The NHTSA amends 23 CFR 1300.12 to revise paragraph (b)(1)(ii) to provide that States may update the triennial HSP to amend common performance measures only if necessary, in order to submit identical performance targets to FHWA in the HSIP annual report. As a result of FHWA's waiver in this document, this amendment will mean that States may not amend the common

performance targets submitted in the FY 24 triennial HSP in the FY 25 Annual Grant Application. With these changes, State HSOs will continue to use the non-identical targets submitted in the FY 24 triennial HSP and State DOTs have the flexibility to submit non-identical targets for the common performance measures for FY 2025 in the 2024 HSIP annual reports.

While NHTSA and FHWA are affording States flexibility to continue to use non-identical targets for FY 2025 highway safety programs, HSOs and State DOTs are nevertheless encouraged to continue to collaborate as they work together to implement a Safe System Approach and reduce deaths and serious injuries on our roadways.

#### III. Waiver of Notice and Comment

The NHTSA and FHWA find good cause to issue, without notice and comment, and to make effective immediately, this time-limited waiver of the requirement for identical targets, in accordance with 5 U.S.C. 553(b)(B) and 5 U.S.C. 553(d)(1). The Administrative Procedure Act provides that when an agency, for good cause, finds that notice and public comment are impractical, unnecessary, or contrary to the public interest, the agency may issue a final rule without providing notice and an opportunity for public comment (5 U.S.C. 553(b)(B)). For the same reason, the rule can become effective immediately. See 5 U.S.C. 553(d)(1). The safety programs of NHTSA and FHWA are governed by different statutory provisions, and FHWA has not completed its notice and comment rulemaking on the National Performance Management Measures since the passage of BIL. The NHTSA and FHWA recognize the importance of allowing time for States to provide comments on the FHWA program, but also recognize that HSOs must meet the upcoming statutory August 1 deadline to submit their Annual Grant Applications, which includes amendments to their triennial HSPs for the NHTSA program and State DOTs must meet the August 31 deadline to submit their safety performance targets in their HSIP annual reports. States' efforts to develop their FY 2025 Annual Grant Applications are underway at this time, and it is critical that States be provided certainty about application criteria. With these considerations in mind, NHTSA finds it in the public interest to amend the regulation to clarify that, States may only amend common performance targets only if necessary to submit identical targets to FHWA in the HSIP, and to make this amendment effective immediately.

Likewise, FHWA finds it in the public interest to waive the regulatory requirement in 23 CFR 490.209(a)(1) that the State DOT targets shall be identical to the targets established by the State HSO for the common performance measures, for fiscal year 2025, and to make this waiver effective immediately.

## IV. Regulatory Analyses and Notices

A. Executive Order (E.O.) 12866 (Regulatory Planning and Review), E.O. 13563, and DOT Regulatory Policies and Procedures

The NHTSA and FHWA have considered the impact of this rulemaking action under E.O. 12866 (as amended by E.O. 14094), E.O. 13563, and the DOT's regulatory policies and procedures. This rulemaking document was not reviewed by the Office of Management and Budget (OMB) under E.O. 12866. This action is not expected to impose any costs because it makes limited revisions to the uniform procedures implementing State highway safety grant programs. This rulemaking has been determined to be not "significant" under the DOT's regulatory policies and procedures and the policies of OMB.

## B. Regulatory Flexibility Act

The Regulatory Flexibility Act (RFA) of 1980 (5 U.S.C. 601 et seq.) requires agencies to evaluate the potential effects of their proposed and final rules on small businesses, small organizations, and small governmental jurisdictions. Section 605 of the RFA allows an Agency to certify a rule, in lieu of preparing an analysis, if the proposed rulemaking is not expected to have a significant economic impact on a substantial number of small entities. The Small Business Regulatory Enforcement Fairness Act amended the RFA to require Federal agencies to provide a statement of the factual basis for certifying that an action would not have a significant economic impact on a substantial number of small entities.

This final rule makes limited revisions to the uniform procedures implementing State highway safety grant programs, which were previously determined to not have a significant impact on a substantial number of small entities. The grant programs impacted by this rule will affect only State governments, which are not considered to be small entities as that term is defined by the RFA. Therefore, the Agencies certify that this action will not have a significant impact on a substantial number of small entities and

find that the preparation of a Regulatory Flexibility Analysis is unnecessary.

#### C. Executive Order 13132 (Federalism)

Executive Order 13132 on "Federalism" requires NHTSA and FHWA to develop an accountable process to ensure "meaningful and timely input by State and local officials in the development of regulatory policies that have federalism implications." 64 FR 43255 (August 10, 1999). "Policies that have federalism implications" are defined in the E.O. to include regulations that have "substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government." Under E.O. 13132, an Agency may not issue a regulation with federalism implications that imposes substantial direct compliance costs and that is not required by statute unless the Federal Government provides the funds necessary to pay the direct compliance costs incurred by State and local governments or the agency consults with State and local governments in the process of developing the proposed regulation. An Agency also may not issue a regulation with federalism implications that preempts a State law without consulting with State and local

The Agencies have analyzed this rulemaking action in accordance with the principles and criteria set forth in E.O. 13132. The limited revisions made by this rulemaking provide flexibility to State applicants. The Agencies have therefore determined that this final rule would not have sufficient federalism implications as defined in the order to warrant formal consultation with State and local officials or the preparation of a federalism summary impact statement.

# D. Executive Order 12988 (Civil Justice Reform)

Pursuant to E.O. 12988 (61 FR 4729 (February 7, 1996)), "Civil Justice Reform," the Agencies have considered whether this rule would have any retroactive effect. The Agencies conclude that it would not have any retroactive or preemptive effect, and judicial review of it may be obtained pursuant to 5 U.S.C. 702. That section does not require that a petition for reconsideration be filed prior to seeking judicial review. This action meets applicable standards in sections 3(a) and 3(b)(2) of E.O. 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

#### E. Paperwork Reduction Act

Under the procedures established by the Paperwork Reduction Act of 1995, a person is not required to respond to a collection of information by a Federal Agency unless the collection displays a valid OMB control number. This rulemaking does not establish any new information collection requirements.

#### F. Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (Pub. L. 104-4) requires Agencies to prepare a written assessment of the costs, benefits, and other effects of proposed or final rules that include a Federal mandate likely to result in expenditures by State, local or Tribal governments, in the aggregate, or by the private sector, of more than \$100 million annually (adjusted annually for inflation with base year of 1995). This rulemaking would not meet the definition of a Federal mandate because any potential resulting annual State expenditures would not exceed the minimum threshold. The program is voluntary and States that choose to apply and qualify would receive grant funds.

# G. National Environmental Policy Act

The NHTSA and FHWA have considered the impacts of this rulemaking action for the purposes of the National Environmental Policy Act. The Agencies have determined that this rulemaking would not have a significant impact on the quality of the human environment and qualifies for the categorical exclusion at 23 CFR 771.117(c)(20).

## H. Executive Order 13211

Executive Order 13211 (66 FR 28355, May 18, 2001) applies to any rulemaking that: (1) is determined to be economically significant as defined under E.O. 12866, and is likely to have a significantly adverse effect on the supply of, distribution of, or use of energy; or (2) that is designated by the Administrator of the Office of Information and Regulatory Affairs as a significant energy action. This rulemaking is not likely to have a significantly adverse effect on the supply of, distribution of, or use of energy. This rulemaking has not been designated as a significant energy action. Accordingly, this rulemaking is not subject to E.O. 13211.

# I. Executive Order 13175 (Consultation and Coordination With Indian Tribes)

The Agencies have analyzed this rulemaking under E.O. 13175 and have determined that this action would not have a substantial direct effect on one or more Indian Tribes, would not impose substantial direct compliance costs on Indian Tribal governments, and would not preempt Tribal law. Therefore, a Tribal summary impact statement is not required.

#### J. Privacy Act

Please note that anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (65 FR19477) or you may visit https://dms.dot.gov.

#### **List of Subjects**

#### 23 CFR Part 490

Bridges, Highway safety, Highways and roads, Reporting and recordkeeping requirements.

#### 23 CFR Part 1300

Administrative practice and procedure, Alcohol abuse, Drug abuse, Grant programs-transportation, Highway safety, Intergovernmental relations, Motor vehicles-inmotorcycles, Reporting and recordkeeping requirements.

Issued in Washington, DC, under authority delegated in 49 CFR 1.81, 1.85, and 1.95 and 49 CFR 501.5.

#### Shailen P. Bhatt.

Administrator, FHWA.

# Sophie Shulman,

Deputy Administrator, NHTSA.

In consideration of the foregoing, NHTSA and FHWA amend 23 CFR parts 490 and 1300 as follows:

# PART 490—NATIONAL PERFORMANCE MANAGEMENT MEASURES

■ 1. The authority citation for part 490 continues to read as follows:

**Authority:** 23 U.S.C. 134, 135, 148(i), and 150; 49 CFR 1.85.

## Subpart B—National Performance Management Measures for the Highway Safety Improvement Program

■ 2. Amend § 490.209 by revising the second sentence in paragraph (a)(1) to read as follows:

# § 490.209 Establishment of performance targets.

(a)

\* \* \* \*

(1) \* \* \* For Fiscal Year 2025 only, the performance targets submitted under

this paragraph are not required to be identical to the targets established by the State Highway Safety Office for the common performance measures.

## PART 1300—UNIFORM PROCEDURES FOR STATE HIGHWAY SAFETY **GRANT PROGRAMS**

■ 3. The authority citation for part 1300 continues to read as follows:

Authority: 23 U.S.C. 402; 23 U.S.C. 405; Sec. 1906, Pub. L. 109-59, 119 Stat. 1468, asamended by Sec. 25024, Pub. L. 117-58, 135 Stat. 879; delegation or authority at 49 CFR 1.95.

## Subpart B—Triennial Highway Safety **Plan and Annual Grant Application**

■ 4. Amend § 1300.12 by revising paragraph (b)(1)(ii) to read as follows:

(b) \* \* \*

(1) \* \* \*

(ii) The State may add performance measures based on updated traffic safety problem identification or as part of an application for a grant under section 405, but may not amend existing performance targets. Provided, however, that States may amend common performance targets developed under § 1300.11(b)(3)(iv) only if necessary to submit identical targets to FHWA in the HSIP annual reports.

\* [FR Doc. 2024-09732 Filed 5-3-24; 8:45 am]

BILLING CODE 4910-59-P

\*

# **DEPARTMENT OF THE TREASURY**

Internal Revenue Service

26 CFR Parts 26, 301, and 602

[TD 9996]

RIN 1545-BH63

## **Relief Provisions Respecting Timely** Allocation of GST Exemption and **Certain GST Elections**

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

**ACTION:** Final rule.

**SUMMARY:** This document contains final regulations that provide guidance describing the circumstances and procedures under which an extension of time will be granted to make certain allocations and elections related to the generation-skipping transfer (GST) tax. The statutory provision underlying these rules was enacted as part of the

Economic Growth and Tax Relief

Reconciliation Act of 2001 (EGTRRA). The guidance affects individuals (or their estates) who failed to make a timely allocation of GST exemption, a timely election out of the GST automatic allocation rules, or certain other timely GST elections.

#### DATES:

Effective date: These regulations are effective on May 6, 2024.

Applicability date: For dates of applicability, see §§ 26.2642-7(j), 301.9100-2(f)(2), and 301.9100-3(g)(2).

FOR FURTHER INFORMATION CONTACT: Mayer R. Samuels at (202) 317-6859 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

#### **Background**

This document contains final regulations in 26 CFR parts 26, 301, and 602 that provide guidance on the application of section 2642(g)(1) of the Internal Revenue Code (Code), which describes the circumstances and procedures under which an extension of time will be granted to make certain allocations and elections related to the GST tax.

Congress added section 2642(g)(1) to the Code by enacting section 564 of the EGTRRA, Public Law 107-16, section 564, 115 Stat. 91 (2001). Section 2642(g)(1) directs the Secretary of the Treasury or her delegate (Secretary) to issue regulations prescribing the circumstances and procedures under which an extension of time will be granted to make an allocation of GST exemption, as described in section 2631 of the Code, to a transfer, and the following three elections under section 2632 of the Code: (1) an election under section 2632(b)(3) not to have the deemed (automatic) allocation of GST exemption apply to a direct skip (generally, a transfer subject to gift or estate tax made to a person more than one generation below the transferor); (2) an election under section 2632(c)(5)(A)(i) not to have the deemed (automatic) allocation of GST exemption apply to an indirect skip or to transfers made to a particular trust; and (3) an election under section 2632(c)(5)(A)(ii) to treat any trust as a GST trust for purposes of section 2632(c). In determining whether to grant relief, section 2642(g)(1) directs that all relevant circumstances be considered, including evidence of intent contained in the trust instrument or the instrument of transfer.

The legislative history accompanying section 2642(g)(1) indicates that Congress believed that, in appropriate circumstances, an individual should be granted an extension of time to allocate

GST exemption regardless of whether any period of limitations had expired. Those circumstances include situations in which the taxpayer intended to allocate GST exemption and the failure to allocate the exemption was inadvertent. H.R. Conf. Rep. No. 107-84, 202 (2001).

After the enactment of section 2642(g)(1), the IRS issued Notice 2001-50 (2001-2 CB 189), which provided guidance for transferors seeking an extension of time to make an allocation of GST exemption or an election described in sections 2632(b)(3) or (c)(5). Notice 2001-50 provides, generally, that relief will be granted under § 301.9100-3 of the Procedure and Administration Regulations (regarding requests of extensions of time for certain regulatory elections) if the taxpayer satisfies the requirements of those regulations and establishes to the satisfaction of the Commissioner of Internal Revenue or his delegate (Commissioner) that the taxpayer acted reasonably and in good faith and that a grant of the requested relief will not prejudice the interests of the government. If relief is granted under § 301.9100-3 and the allocation is made, the amount of GST exemption allocated to the transfer is the Federal gift or estate tax value of the property as of the date of the transfer and the allocation is effective as of the date of the transfer. Notice 2001-50 will be made obsolete upon the publication of this Treasury decision in the Federal Register.

On August 2, 2004, the IRS issued Rev. Proc. 2004-46 (2004-2 CB 142), which provides a simplified alternate method to obtain an extension of time to allocate GST exemption in certain situations. Generally, this method is available only with respect to an inter vivos transfer to a trust from which a GST may be made and only if each of the following requirements is met: (1) The transfer qualified for the gift tax annual exclusion under section 2503(b) of the Code; (2) the sum of the amount of the transfer and all other gifts by the transferor to the donee in the same year did not exceed the applicable annual exclusion amount for that year; (3) no GST exemption was allocated to the transfer; (4) the taxpayer has unused GST exemption to allocate to the transfer as of the filing of the request for relief; and (5) no taxable distributions or taxable terminations have occurred as of the filing of the request for relief.

On August 9, 2004, the IRS issued Rev. Proc. 2004-47 (2004 CB 169), which provides alternative relief for taxpavers who failed to make a reverse qualified terminable interest property (QTIP) election on an estate tax return.