

County, North Carolina. The boundary of the viticultural area is described as follows:

(1) The beginning point is on the Lake Lure map at the intersection of the 1,200-foot elevation contour and the shared Polk–Rutherford County line just west of State Highway 9 and north of an unnamed road known locally as Owl Hollow Road. From the beginning point, proceed clockwise along the shared Polk–Rutherford County line and across the Shingle Hollow, Pea Ridge, and Rutherford South maps and onto the Fingerville East map, to the intersection of the shared Polk–Rutherford County line and the shared North Carolina–South Carolina State line; then

(2) Proceed west along the shared North Carolina–South Carolina State line across the Fingerville East, Fingerville West, and Landrum maps and onto the Saluda map to the intersection of the North Carolina–South Carolina State line with the 1,200-foot elevation contour north of Dug Hill Road; then

(3) Proceed generally northerly along the meandering 1,200-foot elevation contour, crossing back and forth onto the Landrum and Saluda maps and onto the Mill Spring map, and continuing along the 1,200-foot elevation contour as it crosses onto the Cliffield Mountain map and then back onto the Mill Spring map and finally onto the Lake Lure map, returning to the beginning point at the intersection of the 1,200-foot elevation contour and the shared Polk–Rutherford County line just west of State Highway 9.

Signed: September 24, 2025.

Mary G. Ryan,
Administrator.

Approved: September 24, 2025.

Kenneth J. Kies,
Assistant Secretary for Tax Policy.

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DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

27 CFR Part 46

[Docket No. TTB–2025–0005; T.D. TTB–203]

RIN 1513–AD25

Tobacco Product Floor Stocks Tax; Removal of Obsolete Regulations

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

ACTION: Direct final rule; Treasury decision.

SUMMARY: In this final rule, the Alcohol and Tobacco Tax and Trade Bureau (TTB) is removing regulations related to the 2009 tobacco product floor stocks tax. These regulations are no longer necessary because they implement a tax that applied only to specified articles held for sale on April 1, 2009, and was required to be paid on or before August 1, 2009. This deregulatory action removes 42 regulatory sections from TTB regulations.

DATES: This rule is effective November 28, 2025 without further action, unless significant adverse comment is received by October 29, 2025. If we receive significant adverse comment, we will publish a timely withdrawal notice in the **Federal Register** informing the public that this rule will not take effect.

ADDRESSES: You may electronically submit comments to TTB objecting to this final rule, view copies of this document, its supporting materials, and any comments TTB receives on it, within Docket No. TTB–2025–0005 as posted at <https://www.regulations.gov>. A direct link to that docket is available on the TTB website at <https://www.ttb.gov/laws-regulations-and-public-guidance/laws-and-regulations/all-rulemaking>. Alternatively, you may submit comments via postal mail to the Director, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW, Box 12, Washington, DC 20005.

Your comment must reference T.D. TTB–203 and must be submitted or postmarked by the closing date shown in the **DATES** section of this document. In general, TTB will post comments as submitted, and it will not redact any identifying or contact information from the body of a comment or attachment. Do not enclose any material in your comments that you consider confidential or that is inappropriate for disclosure.

FOR FURTHER INFORMATION CONTACT: Michael Hoover, Alcohol and Tobacco Tax and Trade Bureau, Regulations and Rulings Division; telephone 202–453–1039, ext. 135, or by email using the contact form available at <https://www.ttb.gov/contact-rrd>.

SUPPLEMENTARY INFORMATION:

Background

The Alcohol and Tobacco Tax and Trade Bureau (TTB) administers provisions of the Internal Revenue Code of 1986, as amended, (IRC, 26 U.S.C. chapter 52) related to Federal excise tax on tobacco products and cigarette papers and tubes. TTB administers these provisions pursuant to section 1111(d) of the Homeland Security Act of 2002,

as codified at 6 U.S.C. 531(d). In addition, the Secretary of the Treasury (the Secretary) has delegated certain IRC administrative and enforcement authorities to TTB through Treasury Department Order 120–01.

Section 701 of the Children's Health Insurance Program Reauthorization Act of 2009 (the Act), Public Law 111–3, enacted on February 4, 2009, increased the rate of Federal excise tax on tobacco products and cigarette papers and tubes removed from the factory, internal revenue bond, or Customs custody on or after April 1, 2009. Section 701(h) of the Act also imposed a floor stocks tax on certain taxpaid or tax determined tobacco products (all tobacco products subject to Federal excise tax except large cigars) and on cigarette papers and tubes held for sale on April 1, 2009. The floor stocks tax rate was equal to the difference between the previous excise tax rate and the new excise tax rate. The Act authorized the Secretary to issue regulations regarding payment of the floor stocks tax, which was due on or before August 1, 2009. Persons subject to the floor stocks tax included manufacturers, importers, and wholesale and retail dealers of the specified products.

TTB published a temporary rule on March 31, 2009, to implement section 701 of the Act through regulations related to the tobacco excise tax increase and the floor stocks tax (see T.D. TTB–75 at 74 FR 14479). The 2009 floor stocks tax regulations were codified in subpart I of 27 CFR part 46, Miscellaneous Regulations Relating to Tobacco Products and Cigarette Papers and Tubes. TTB finalized the temporary regulations on July 10, 2010 (see T.D. TTB–85 at 75 FR 42605).

Removal of Obsolete Floor Stocks Tax Regulations

In support of the Administration's deregulatory objective, this direct final rule removes all 42 regulatory sections in subpart I of 27 CFR part 46 related to the 2009 tobacco product floor stocks tax as those regulations no longer provide useful guidance. Pursuant to section 701(h)(3)(C) of the Act, the floor stocks taxes were due to TTB by August 1, 2009. Accordingly, there is no need to retain these regulations; in the unanticipated event that any issues were to arise from compliance with the floor stocks tax at that time, any action would be taken under the provisions of the law and regulations in effect at the time. Removing these regulations from the Code of Federal Regulations (CFR) will streamline the TTB regulations in part 46 and increase their clarity.

In addition, TTB is removing the heading “Subpart H [Reserved]” from part 46 as the reservation of that subpart, which contains no regulatory sections, is no longer needed due to the removal of subpart I.

Regulatory Analysis and Notices

E.O. 12866

This direct final rule is not a significant regulatory action under Executive Order 12866, as amended. Therefore, a regulatory assessment is not required.

Regulatory Flexibility Act

The Regulatory Flexibility Act (RFA), Public Law 96–354, codified in 5 U.S.C. 601 *et seq.* applies only to rules for which an agency publishes a general notice of proposed rulemaking (NPRM) pursuant to 5 U.S.C. 553(b). This rule is being published as a direct to final rule; it was not preceded by an NPRM. Therefore, the RFA does not apply to it. However, pursuant to 28 U.S.C. 7805(f), TTB has submitted this final rule to the Chief Counsel for Advocacy of the Small Business Administration for comment on the impact of the regulations on small businesses.

Paperwork Reduction Act

As announced in the floor stocks tax temporary rule (74 FR 14479, 14481), the collection of information related to the 2009 floor stocks tax, which required submission of a tax return and the keeping of certain records, was previously reviewed and approved in March 2009 by the Office of Management and Budget (OMB) in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507) and assigned control number 1513–0129. As explained above, the regulations in 27 CFR part 46, subpart I, are no longer necessary. As such, their removal will have no effect on the burden or requirements of any current TTB information collection.

List of Subjects in 27 CFR Part 46

Administrative practice and procedure, Cigars and cigarettes, Claims, Excise taxes, Packaging and containers, Penalties, Reporting and recordkeeping requirements, Seizures and forfeitures, Surety bonds, Tobacco.

Amendment to the Regulations

For the reasons discussed in the preamble, TTB is amending 27 CFR part 46 as follows:

PART 46—MISCELLANEOUS REGULATIONS RELATING TO TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES

- 1. The authority citation for part 46 continues to read as follows:

Authority: 18 U.S.C. 2341–2346, 26 U.S.C. 5061, 5704, 5708, 5731–5734, 5751, 5754, 5761–5763, 6001, 6109, 6601, 6621, 6622, 7212, 7342, 7602, 7606, 7805; 44 U.S.C. 3504(h), 49 U.S.C. 782, unless otherwise noted.

Subpart H—[Removed]

- 2. Under the authority of 26 U.S.C. 7805(a), remove subpart H.

Subpart I—[Removed]

- 3. Under the authority of section 701, Public Law 111–3 and 26 U.S.C. 7805(a), remove subpart I.

Signed: September 24, 2025.

Mary G. Ryan,
Administrator.

Approved: September 24, 2025.

Kenneth J. Kies,
Assistant Secretary for Tax Policy.
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DEPARTMENT OF VETERANS AFFAIRS

38 CFR Part 9

[Docket No. VA–2024–VBA–0029]

RIN 2900–AR67

Servicemembers' Group Life Insurance and Veterans' Group Life Insurance—Accelerated Benefit Option Regulation Update

AGENCY: Department of Veterans Affairs.

ACTION: Final rule.

SUMMARY: The Department of Veterans Affairs (VA) amends its regulations governing Servicemembers' Group Life Insurance (SGLI), Family SGLI (FSGLI), and Veterans' Group Life Insurance (VGLI) to allow an alternate applicant to apply for an Accelerated Benefit in certain circumstances. VA also defines key terms and removes contact information and the reproduction of the Accelerated Benefit application form from the text of the regulations.

DATES: This rule is effective October 29, 2025.

FOR FURTHER INFORMATION CONTACT: Samantha Yerdon, Management and Program Analyst, Insurance Service, Veterans Benefits Administration, (215) 842–2000, ext. 5494.

SUPPLEMENTARY INFORMATION: On December 5, 2024, VA published a proposed rulemaking in the **Federal Register** pertaining to alternate applicants applying for Accelerated Benefits. 89 FR 96627. VA proposed to liberalize the Accelerated Benefit Option for SGLI, FSGLI, and VGLI members to afford third parties the opportunity to elect an Accelerated Benefit Option if a SGLI/VGLI member is terminally ill and medically incapacitated or an FSGLI spouse is terminally ill and the member is medically incapacitated. *Id.* at 96628. Additionally, VA proposed to remove all addresses and telephone numbers from the text of the regulations as this information is subject to periodic change, and it is not practicable to use the rulemaking process each time an address or telephone number is updated. *Id.* The proposed rule also defined terms related to dependent child FSGLI coverage when the children are age 18–22 to clarify eligibility for insurance payments upon death. *Id.* at 96629.

VA provided the public with a 60-day comment period that ended on February 3, 2025. VA received three comments from the public, and all three comments supported the proposed rulemaking. Based on the rationale set forth in the proposed rule, VA adopts the proposed rule as final with technical edits to 38 CFR 9.14 that correct the subparagraph designations and maintain reference to the Office of Management and Budget control number (2900–0618) and authority citations.

Executive Orders 12866, 13563, and 14192

VA examined the impact of this rulemaking as required by Executive Orders 12866 (Sept. 30, 1993) and 13563 (Jan. 18, 2011), which direct agencies to assess all costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits. The Office of Information and Regulatory Affairs has determined that this final rule is not a significant regulatory action under E.O. 12866, as supplemented by Executive Order 13563. This final rule is a deregulatory action under Executive Order 14192.

Economic Impact: VA has determined there are no costs or transfers associated with this proposal because the SGLI, FSGLI, and VGLI programs are funded by the premiums that Service members and former members pay for the life insurance coverage. Given that these programs are designed to be primarily self-supporting, appropriations are not authorized to be paid to these programs