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13. User assistance is available for eLibrary and the Commission's website during normal business hours from FERC Online Support at (202) 502–6652 (toll free at (866) 208–3676) or email at *ferconlinesupport@ferc.gov,* or the Public Reference Room at (202) 502–8371, TTY (202) 502–8659. Email the Public Reference Room at *public.referenceroom@ferc.gov.*

IX. Effective Date and Congressional Notification

14. The Commission is issuing this rule as an instant final rule without a period for public comment. These regulations are effective on September 30, 2025. The Commission finds that notice and public comments are unnecessary because this final rule concerns only internal agency procedure and practice. Therefore, the Commission finds good cause to waive the notice period otherwise required before the effective date of this final rule.

List of Subjects in 18 CFR Part 375

Authority delegations (Government agencies), Seals and insignia, Sunshine Act.

By direction of the Commission.

Issued: September 25, 2025.

Carlos D. Clay,

Deputy Secretary.

In consideration of the foregoing, the Commission amends part 375, chapter I, title 18, *Code of Federal Regulations,* as follows:

PART 375—THE COMMISSION

■ 1. The authority citation for part 375 continues to read as follows:

Authority: 5 U.S.C. 551–557; 15 U.S.C. 717–717w, 3301–3432; 16 U.S.C. 791–825r, 2601–2645; 42 U.S.C. 7101–7352.

§ 375.307 [Amended]

■ 2. In § 375.307, remove paragraphs (a)(2)(vi) and (vii).

[FR Doc. 2025–18977 Filed 9–29–25; 8:45 am]

BILLING CODE 6717–01–P

DEPARTMENT OF THE INTERIOR

National Indian Gaming Commission

25 CFR Part 522

RIN 3141–AA87

Submission of Gaming Ordinance or Resolution

AGENCY: National Indian Gaming Commission.

ACTION: Direct final rule.

SUMMARY: For the purposes of gaming ordinance or amendment submissions, the National Indian Gaming Commission is removing the requirement for a tribe to submit a copy of its procedures for resolving disputes between the gaming public and the tribe or the management contractor.

DATES: This direct final rule is effective December 1, 2025, unless significant adverse comments are received by October 30, 2025. If this direct final rule is withdrawn because of such comments, timely notice of the withdrawal will be published in the **Federal Register**.

ADDRESSES: National Indian Gaming Commission, 1849 C Street NW, Mail Stop 1621, Washington, DC 20240.

FOR FURTHER INFORMATION CONTACT: Jo-Ann M. Shyloski at 202–632–7003 or write to *info@nigc.gov.*

SUPPLEMENTARY INFORMATION:

I. Background

Congress enacted the Indian Gaming Regulatory Act (IGRA), 25 U.S.C. 2701 *et seq.,* on October 17, 1988, establishing the National Indian Gaming Commission (Commission) and creating a comprehensive framework for the regulation of gaming on Indian lands. Before conducting gaming on Indian lands, a tribe must adopt a gaming ordinance or resolution that is submitted to and approved by the NIGC Chair. 25 U.S.C. 2710(b)(1)(B), (b)(2), (d)(1)(A), and (d)(2)(A). In 1993, the Commission promulgated gaming ordinance submission regulations that required ''a description of procedures for resolving disputes between the gaming public and the tribe or the management contractor.'' 58 FR 5810. In 2022, the Commission modified the requirement, mandating that tribes submit a copy of the procedures. 87 FR 57593. When tribes amend their ordinances, they must provide certain ordinance submission requirements, including a copy of their dispute resolution procedures. 25 CFR 522.3(b)(2).

II. Development of the Rule

Presidential Executive Order 14219, entitled *Ensuring Lawful Governance and Implementing the President's ''Department of Government Efficiency'' Deregulatory Initiative,* directed agencies to review all regulations for consistency with law and Administration policy; identify certain classes of regulations; and rescind or modify these regulations. Subsequently, Presidential Memorandum, *Directing the Repeal of Unlawful Regulations,* instructed agencies to immediately effectuate the repeal of any regulation, or the portion thereof, that exceeds the agency's statutory authority or is otherwise unlawful.

In the spirit of Executive Order 14219 and the Presidential Memorandum, the Commission removes the requirement for tribes to submit a copy of its procedures for resolving disputes with the gaming public and the tribe or management contractor, because IGRA contains no directive about such procedures for ordinances. All but one of the other submission requirements relate to IGRA's mandatory content for ordinances: criminal history check, background investigation, and licensing procedures; approved tribal-state compacts or Class III procedures (for approval of Class III ordinances); and environmental and public health and safety documents. 25 U.S.C. 2710(b)(2)(E) and (F), (d)(1)(A)(ii) and (2)(A); 25 CFR 522.2 (b)–(d), (g) & (h). The sole outlier is a copy of the tribe's designation of an agent for service, but that corresponds with IGRA's empowerment of the NIGC Chair to issue complaints against tribal operators and management contractors as well as levy civil fines and/or temporary closure orders for violations of the Act, its implementing regulations, or tribal ordinances. 25 U.S.C. 2713(a)(1) and (3), (b). If the Chair takes such actions, a tribe's authorized representative or agent must receive them expeditiously to enable the tribe to appeal the Chair's decisions to the full Commission and/or request a hearing before the full Commission about them. Both the appeals to the Commission and hearings before it are explicitly permitted by IGRA. 25 U.S.C. 2713(a)(2), (b)(2).

III. Regulatory Matters

Regulatory Planning and Review (Executive Orders 12866 and 13563)

Executive Order 12866, as reaffirmed by Executive Order 13563, provides that the Office of Management and Budget's (OMB's) Office of Information and Regulatory Affairs (OIRA) will review all rules to determine if they are

significant. OIRA has determined that this rule is not significant.

Notice and Comment

The APA permits agencies to finalize some rules without first publishing a proposed rule in the **Federal Register**. This exception is limited to cases where the agency has ''good cause'' to find that the notice-and-comment process would be ''impracticable, unnecessary, or contrary to the public interest.'' Here, the Commission possesses good cause to conclude that a notice and comment period is unnecessary since the removal of dispute resolution procedures from an ordinance or amendment submission is noncontroversial and unlikely to result in an adverse comment. Therefore, the Commission may directly publish this direct final rule eliminating the requirement to submit a copy of dispute resolution procedures with an ordinance or amendment submission. This action will be effective 60 days from the date of this **Federal Register** document unless significant adverse comments are received within 30 days. If this direct final rule is withdrawn because of such comments, timely notice of the withdrawal will be published in the **Federal Register** and the NIGC will begin new rulemaking by announcing a proposed rule.

Regulatory Flexibility Act

The rule will not have a significant impact on a substantial number of small entities as defined under the Regulatory Flexibility Act, 5 U.S.C. 601, *et seq.* Moreover, Indian Tribes are not considered to be small entities for the purposes of the Regulatory Flexibility Act.

Small Business Regulatory Enforcement Fairness Act

The rule is not a major rule under 5 U.S.C. 804(2), the Small Business Regulatory Enforcement Fairness Act. The rule does not have an effect on the economy of $100 million or more. The rule will not cause a major increase in costs or prices for consumers, individual industries, Federal, State, local government agencies or geographic regions, nor will the proposed rule have a significant adverse effect on competition, employment, investment, productivity, innovation, or the ability of the enterprises, to compete with foreign based enterprises.

Unfunded Mandate Reform Act

The Commission, as an independent regulatory agency, is exempt from compliance with the Unfunded Mandates Reform Act, 2 U.S.C. 1502(1); 2 U.S.C. 658(1).

Takings

In accordance with Executive Order 12630, the Commission has determined that the rule does not have significant takings implications. A takings implication assessment is not required.

Civil Justice Reform

In accordance with Executive Order 12988, the Commission has determined that the rule does not unduly burden the judicial system and meets the requirements of sections 3(a) and 3(b)(2) of the Order.

National Environmental Policy Act

The Commission has determined that the rule does not constitute a major federal action significantly affecting the quality of the human environment and that no detailed statement is required pursuant to the National Environmental Policy Act of 1969, 42 U.S.C. 4321, *et seq.*

Paperwork Reduction Act

The information collection requirements contained in this rule were previously approved by the Office of Management and Budget (OMB) as required by 44 U.S.C. 3501, *et seq.,* and assigned OMB Control Number 3141–0003.

Tribal Consultation

The National Indian Gaming Commission is committed to fulfilling its tribal consultation obligations—whether directed by statute or administrative action such as Executive Order (E.O.) 13175 (Consultation and Coordination with Indian Tribal Governments)—by adhering to the consultation framework described in its relatively new Consultation Policy, adopted October 31, 2022. The NIGC's consultation policy specifies that it will consult with tribes on Commission Action with Tribal Implications, which is defined as: Any Commission regulation, rulemaking, policy, guidance, legislative proposal, or operational activity that may have a substantial direct effect on an Indian tribe on matters including, but not limited to the ability of an Indian tribe to regulate its Indian gaming; an Indian tribe's formal relationship with the Commission; or the consideration of the Commission's trust responsibilities to Indian tribes.

Because the Commission is abolishing the requirement to submit a copy of dispute resolution procedures with an ordinance or an amendment for the Chair's approval, controversy over this change and/or adverse comments are unlikely. Accordingly, the Commission proceeds with the issuance of this direct final rule.

List of Subjects in 25 CFR Part 522

Gambling, Indian—lands, Indian—tribal government, Reporting and recordkeeping requirements.

For the reasons discussed in the preamble, the Commission amends 25 CFR part 522 as follows:

PART 522—SUBMISSION OF GAMING ORDINANCE OR RESOLUTION

■ 1. The authority citation for part 522 continues to read as follows:

Authority: 25 U.S.C. 2706, 2710, 2712.

■ 2. Revise § 522.2 to read as follows:

§ 522.2 Submission requirements.

A tribe must submit to the Chair via electronic or physical mail all of the following information with a request for approval of a class II or class III ordinance or resolution, or amendment thereto:

(a) One copy of an ordinance or resolution certified as authentic by an authorized tribal official that meets the approval requirements in § 522.5(b) or § 522.7.

(b) A copy of the procedures to conduct or cause to be conducted background investigations on key employees and primary management officials and to ensure that key employees and primary management officials are notified of their rights under the Privacy Act as specified in § 556.2 of this chapter;

(c) A copy of the procedures to issue tribal licenses to primary management officials and key employees promulgated in accordance with § 558.3 of this chapter;

(d) When an ordinance or resolution concerns class III gaming, a copy of any approved tribal-state compact or class III procedures as prescribed by the Secretary that are in effect at the time the ordinance or amendment is passed;

(e) A copy of the designation of an agent for service under § 519.1 of this chapter; and

(f) Identification of the entity that will take fingerprints and a copy of the procedures for conducting a criminal history check. Such a criminal history check shall include a check of criminal history records information maintained by the Federal Bureau of Investigation.

(g) A tribe shall provide Indian lands or tribal gaming regulations or environmental and public health and safety documentation that the Chair may request in the Chair's discretion. The tribe shall have 30 days from receipt of a request for additional documentation to respond.

■ 3. In § 522.3, revise paragraph (b)(2) to read as follows:

§ 522.3 Amendment.

* * * * *

(b) * * *

(2) Any submission under § 522.2(b) through (g) that has been modified since its prior conveyance to the Chair for an ordinance, resolution, or amendment approval; and

* * * * *

Sharon M. Avery,

Acting Chair.

Jean Hovland,

Vice Chair.

[FR Doc. 2025–19063 Filed 9–29–25; 8:45 am]

BILLING CODE 7565–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 10036]

RIN 1545–BQ47

Section 42, Low-Income Housing Credit Average Income Test Procedures

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations.

SUMMARY: This document contains final regulations setting forth recordkeeping and reporting requirements for the average income test for purposes of the low-income housing credit. If a building is part of a residential rental project that satisfies the average income test, the building may be eligible to earn low-income housing credits. These final regulations affect owners of low-income housing projects, State or local housing credit agencies that monitor compliance with the requirements for low-income housing credits, and, indirectly, tenants in low-income housing projects.

DATES:

Effective date: These regulations are effective on September 30, 2025.

Applicability date: For dates of applicability, see § 1.42–19(f).

FOR FURTHER INFORMATION CONTACT: Waheed Olayan at (202) 317–4137 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Authority

This document contains amendments to the Income Tax Regulations (26 CFR part 1) under section 42 of the Internal Revenue Code (Code) relating to recordkeeping and reporting requirements for the average income test for purposes of the low-income housing credit (final regulations). The final regulations are issued under the authority granted to the Secretary of the Treasury or the Secretary's delegate (Secretary) in sections 42(n) and 7805(a) of the Code.

Section 42(n) provides, in part, ''The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of [section 42] . . .''

Section 7805(a) provides, ''[T]he Secretary shall prescribe all needful rules and regulations for the enforcement of [the Code], including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue.''

Background

The Tax Reform Act of 1986, Public Law 99–514, 100 Stat. 2085 (1986 Act) created the low-income housing credit under section 42. Section 42(a) provides that the amount of the low-income housing credit for any taxable year in the credit period is an amount equal to the applicable percentage (effectively, a credit rate) of the qualified basis of each qualified low-income building.

Section 42(c)(1)(A) provides that the ''qualified basis'' of any qualified low-income building for any taxable year is an amount equal to: (i) the applicable fraction, determined as of the close of the taxable year, multiplied by (ii) the eligible basis of the building (determined under section 42(d)).

Section 42(c)(1)(B) defines the term ''applicable fraction'' as the smaller of the unit fraction or floor space fraction. The unit fraction is the number of low-income units in the building divided by the number of residential rental units (whether or not occupied) in the building. The floor space fraction is the total floor space of low-income units in the building divided by the total floor space of residential rental units (whether or not occupied) in the building.

Subject to certain exceptions in section 42(i)(3)(B), section 42(i)(3) defines the term ''low-income unit'' as any unit in a building if the unit is rent-restricted and the individuals occupying the unit meet the income limitation under section 42(g)(1) that applies to the project of which the building is a part.

Section 42(d)(1) and (2) describe how to calculate the eligible basis of a new building or an existing building, respectively.

Section 42(c)(2) defines the term ''qualified low-income building'' as any building which is part of a qualified low-income housing project at all times during the compliance period (as defined in section 42(i)(1), the period of 15 taxable years beginning with the first taxable year of the credit period).

For a project to qualify as a low-income housing project, it must satisfy one of the section 42(g) minimum set-aside tests, as elected by the taxpayer. Prior to the enactment of the Consolidated Appropriations Act of 2018, Public Law 115–141, 132 Stat. 348 (2018 Act), section 42(g) contained two minimum set-aside tests, known as the 20–50 test and the 40–60 test. Under the 20–50 test, an electing taxpayer cannot earn any low-income housing credits unless at least 20 percent of the residential units in the project both are rent-restricted and are occupied by tenants whose gross income is 50 percent or less of the area median gross income (AMGI). Under the 40–60 test, an electing taxpayer cannot earn any low-income housing credits unless at least 40 percent of the residential units in the project both are rent-restricted and are occupied by tenants whose gross income is 60 percent or less of AMGI.

The 2018 Act added section 42(g)(1)(C), which gives taxpayers a third option for their election of a minimum set-aside test—the average income test. Under the average income test, an electing taxpayer cannot earn any low-income housing credits unless—(i) 40 percent [1] or more of the residential units in the project both are rent-restricted and are occupied by tenants whose income does not exceed the imputed income limitation that the taxpayer designated with respect to the specific unit; and (ii) the average of the imputed income designations of these units does not exceed 60 percent of AMGI.

Special rules in section 42(g)(1)(C)(ii)(I) through (III) govern the income limitations of low-income units as well as the role of those limitations in the average income test. Under the 20–50 and 40–60 tests, the income limitations for all low-income units flow automatically from the taxpayer's election of one of those two set-side tests. In contrast, under the average income test, the electing taxpayer must designate each unit's imputed income limitation, which will then be taken into account in applying the test. In addition, section 42(g)(1)(C)(ii)(III) requires the imputed income limitation designated for any unit to be 20, 30, 40, 50, 60, 70, or 80 percent of AMGI.

[1] In the case of a project described in section 142(d)(6), this ''40 percent'' is replaced with ''25 percent.''