

Tribal IV–D agency issuing the support order as prescribed by the provisions of 42 U.S.C. 664(a)(3), 45 CFR 303.72(e), and 45 CFR part 309.

(e) *Time limitation on reversals.*

Notwithstanding § 285.2(i)(2), Fiscal Service will not reverse the offset of a tax refund payment that was erroneous or otherwise not due to the taxpayer if:

(1) IRS notifies Fiscal Service that a tax refund payment that was offset was erroneous or otherwise not due to the taxpayer;

(2) The date of IRS's notification to Fiscal Service under paragraph (e)(1) of this section is more than six months after the date the tax refund payment was offset (*i.e.*, the tax refund payment date); and

(3) The State or Tribal IV–D agency has already forwarded the funds collected through the offset as required or authorized by 42 U.S.C. 657 or 45 CFR 309.115.

(f) *Fees.* Fiscal Service will charge States and Tribal IV–D agencies a fee to reimburse it for the full cost of applying the offset procedure. To the extent full costs exceed the amount specified by 42 U.S.C. 664(b)(2)(B), Fiscal Service will charge a fee equal to the amount specified by 42 U.S.C. 664(b)(2)(B).

**§ 285.43 Offset of tax refund payments to collect State income tax and unemployment compensation debts.**

As used in this section, the term “debt” means a State income tax obligation or unemployment compensation debt.

(a) *Scope.* This section sets forth special rules applicable to the offset of tax refund payments to collect State income tax obligations and unemployment compensation debts.

(b) *General rules.* (1) States may refer to TOP State income tax obligations and unemployment compensation debts.

(2) Fiscal Service will offset tax refund payments in accordance with this subpart to collect:

(i) State income tax obligations, but only if the address shown on the Federal tax return for the taxable year of the overpayment is an address within the State seeking the offset; and

(ii) Unemployment compensation debts.

(c) *Additional due process.* In addition to the requirements of § 285.2(d)(1)(ii), a State must:

(1) With respect to an unemployment compensation debt described by 26 U.S.C. 6402(f)(4)(A), provide the debtor an opportunity to dispute the State's determination that the debt resulted from fraud or the debtor's failure to report earnings; and

(2) With respect to State income tax obligations:

(i) Send the notice referred to in § 285.2(d)(1)(ii) by certified mail, return receipt requested; and

(ii) Where the debtor claims that they are immune from State taxation by reason of being an enrolled member of a Federally recognized Tribe who lives on a reservation and derives all of their income from that reservation, have procedures that include a *de novo* review on the merits, unless such claims have been previously adjudicated by a court of competent jurisdiction.

**Gary Grippo,**

*Acting Fiscal Assistant Secretary.*

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**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

**[Docket Number USCG–2025–0703]**

**RIN 1625–AA87**

**Security Zones; Vessels Carrying Dangerous Cargo, Corpus Christi and La Quinta Ship Channels, Corpus Christi, TX**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard is proposing to establish a security zone around vessels carrying Certain Dangerous Cargos (CDCs), for which the Captain of the Port, Corpus Christi deems enhanced security measures are necessary on a case-by-case basis. This security zone is needed to safeguard these vessels, the public, and the surrounding area from sabotage or other subversive acts, accidents, or other events of a similar nature. We invite your comments on this proposed rulemaking.

**DATES:** Comments and related material must be received by the Coast Guard on or before January 22, 2026.

**ADDRESSES:** You may submit comments identified by docket number USCG–2025–0703 using the Federal Docket Management System at <https://www.regulations.gov>. See the “Public Participation and Request for Comments” portion of the

**SUPPLEMENTARY INFORMATION** section for further instructions on submitting comments. This notice of proposed rulemaking with its plain-language, 100-word-or-less proposed rule summary will be available in this same docket.

**FOR FURTHER INFORMATION CONTACT:** If you have questions about this rule, call or email Lieutenant Tim Cardenas, Sector Corpus Christi Waterways Management Division, U.S. Coast Guard; telephone 361–244–4784, email [Timothy.J.Cardenas@uscg.mil](mailto:Timothy.J.Cardenas@uscg.mil).

**SUPPLEMENTARY INFORMATION:**

**I. Table of Abbreviations**

CDC	Certain Dangerous Cargo
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 and Authority**

This proposed rule would establish a permanent security zone that could be activated as necessary to protect vessels carrying CDC bound for the Port of Corpus Christi. Vessels carrying CDC within the Captain of the Port Corpus Christi Zone are potential targets of terrorist attacks, or potential launch platforms for terrorist attacks on other vessels, waterfront facilities, and adjacent population centers. In the last 2 years, the Port of Corpus Christi has seen more than 450 vessels enter or depart the port carrying CDCs, with that number projected to almost double in the next 15 years.

The Coast Guard has previously created temporary security zones for individual vessel transits, see for example 89 FR 96533, December 5, 2024. Continuing to create individual security zones will result in a significant administrative burden to the unit based on the expected number of future transits, and it will also delay public notice for individual security zone activations. Therefore, the Coast Guard is proposing to establish this permanent security zone to protect waterfront facilities, persons, and vessels from subversive or terrorist acts. The Coast Guard is proposing this rulemaking under authority in 46 U.S.C. 70051 and 70124.

Due to the potential of terrorist attacks, this proposed rule would allow the Captain of the Port to activate security zones around vessels carrying CDC as deemed necessary, on a case-by-case basis. By limiting access to the area immediately around these vessels, the Coast Guard is reducing potential methods of attack on these vessels, and potential use of the vessels to launch attacks on waterfront facilities and adjacent population centers located within the Captain of the Port zone. Vessels having need to enter these security zones must obtain express

permission from the Captain of the Port or his designated representative prior to entry.

### III. Discussion of the Proposed Rule

The Coast Guard proposes to establish a security zone around certain vessels carrying CDC, for which the Captain of the Port Corpus Christi deems enhanced security measures necessary on a case-by-case basis. These security zones would be activated for certain vessels within the COTP zone laden with CDC and transiting the Corpus Christi or La Quinta Shipping Channels. These security zones would encompass a 500-yard radius around these vessels while transiting the ship channel, or when moored at a facility and loading or unloading CDC. These security zones are needed to safeguard the vessels, the public, and the surrounding area from sabotage or other subversive acts, accidents, or other events of a similar nature.

Vessels may transit through the security zone but must maintain the minimum speed necessary to maintain course, except no vessel may come within 100 yards of a vessel carrying CDC unless they first receive permission from the COTP. Vessels can request permission from the COTP to enter or transit through a security zone on VHF-FM channel 16 or by telephone at 361-939-0450. If permission is granted, all persons and vessels must comply with the instructions of the COTP or designated representative. The COTP or a designated representative will inform the public of the activation of security zones for CDC vessels through Broadcast Notice to Mariners and Marine Safety Information Bulletins (MSIBs) as appropriate for the enforcement times and dates for these security zones.

### IV. Regulatory Analyses

We developed this proposed rule after considering numerous statutes and Executive orders related to rulemaking. Below we summarize our analyses based on a number of these statutes and Executive orders.

#### A. Impact on Small Entities

The Regulatory Flexibility Act of 1980, 5 U.S.C. 601–612, as amended, requires Federal agencies to consider the potential impact of regulations on small entities during rulemaking. The term “small entities” comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000. The Coast Guard certifies under 5 U.S.C. 605(b) that this proposed rule would not

have a significant economic impact on a substantial number of small entities for the following reasons.

This rule will impact a small, designated area of 500-yards around a moving vessel in the Corpus Christi or La Quinta Shipping Channels over a period of six hours or less. Most vessels will be able to move around the security zone and therefore the impediment to the movement of other vessels will be minimal. Moreover, the rule allows other vessels to seek permission from the COTP to enter the zone.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this proposed rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104-121), if this proposed rule will affect your small business, organization, or governmental jurisdiction and you have questions, contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section. Small businesses may send comments to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards by calling 1-888-REG-FAIR (1-888-734-3247).

#### C. Collection of Information

This proposed rule would not call for a new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

#### D. Federalism and Indian Tribal Governments

We have analyzed this proposed rule under Executive Order 13132, Federalism, and have determined that it is consistent with the fundamental federalism principles and preemption requirements described in that Order.

Also, this proposed rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

#### E. Unfunded Mandates Reform Act

As required by The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538), the Coast Guard certifies

that this proposed rule will not result in an annual expenditure of \$100,000,000 or more (adjusted for inflation) by a State, local, or tribal government, in the aggregate, or by the private sector.

#### F. Environment

We have analyzed this proposed rule under Department of Homeland Security Directive 023-01, Rev. 1, associated implementing instructions, and Environmental Planning COMDTINST 5090.1 (series), which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (42 U.S.C. 4321–4370f), and have made a preliminary determination that this action is one of a category of actions that do not individually or cumulatively have a significant effect on the human environment.

This proposed rule involves establishing a security zone around vessels laden with CDC as they transit through the Corpus Christi or La Quinta Shipping Channels. These transits typically last up to six hours. It will prohibit entry within a 500-yard radius of these vessels while transiting, and when loaded with CDC at the pier. Normally such actions are categorically excluded from further review under paragraph L60(a) of Appendix A, Table 1 of DHS Instruction Manual 023-01-001-01, Rev. 1. We seek any comments or information that may lead to the discovery of a significant environmental impact from this proposed rule.

### V. Public Participation and Request for Comments

We view public participation as essential to effective rulemaking and will consider all comments and material received during the comment period. Your comment can help shape the outcome of this rulemaking. If you submit a comment, please include the docket number for this rulemaking, indicate the specific section of this document to which each comment applies, and provide a reason for each suggestion or recommendation.

**Submitting comments.** We encourage you to submit comments through the Federal Docket Management System at <https://www.regulations.gov>. To do so, go to <https://www.regulations.gov>, type USCG-2025-0703 in the search box and click “Search.” Next, look for this document in the Search Results column, and click on it. Then click on the Comment option. If you cannot submit your material by using <https://www.regulations.gov>, call or email the person in the **FOR FURTHER INFORMATION CONTACT** section of this proposed rule for alternate instructions.

*Viewing material in docket.* To view documents mentioned in this proposed rule as being available in the docket, find the docket as described in the previous paragraph, and then select “Supporting & Related Material” in the Document Type column. Public comments will also be placed in our online docket and can be viewed by following instructions on the <https://www.regulations.gov> Frequently Asked Questions web page. Also, if you click on the Dockets tab and then the proposed rule, you should see a “Subscribe” option for email alerts. The option will notify you when comments are posted, or a final rule is published.

*Personal information.* We accept anonymous comments. Comments we post to <https://www.regulations.gov> will include any personal information you have provided. For more about privacy and submissions to the docket in response to this document, see DHS’s eRulemaking System of Records notice (85 FR 14226, March 11, 2020).

#### List of Subjects in 33 CFR Part 165

Harbors, Marine safety, Navigation (water), Reporting and recordkeeping requirements, Security measures, Waterways.

For the reasons discussed in the preamble, the Coast Guard is proposing to amend 33 CFR part 165 as follows:

## PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

- 1. The authority citation for part 165 continues to read as follows:

**Authority:** 46 U.S.C. 70034, 70051, 70124; 33 CFR 1.05–1, 6.04–1, 6.04–6, and 160.5; Department of Homeland Security Delegation No. 00170.1, Revision No. 01.4.

- 2. Add § 165.848 to read as follows:

**§ 165.848 Security Zones; Vessels Carrying Dangerous Cargo, Corpus Christi and La Quinta Ship Channels, Corpus Christi, TX.**

(a) *Location.* The following area is a security zone: All waters within the Corpus Christi or La Quinta Shipping Channel, from surface to bottom, encompassing a 500-yard radius around vessels loaded with certain dangerous cargo.

(b) *Definitions.* As used in this section:

*Designated representative* means a Coast Guard Patrol Commander, including a Coast Guard coxswain, petty officer, or other officer operating a Coast Guard vessel and a Federal, State, and local officer designated by or assisting the Captain of the Port Sector Corpus Christi (COTP) in the enforcement of the security zone.

*Certain dangerous cargo* or *CDC* means a material defined as CDC in 33 CFR 160.202.

(c) *Regulations.* (1) No vessel may approach within 500 yards of a passenger vessel or vessel carrying a CDC within the Captain of the Port Corpus Christi zone, unless traveling at

the minimum speed necessary to navigate safely.

(2) Under the general security zone regulations in subpart D of this part, no vessel or person may approach within 100 yards of a vessel carrying a CDC within the Corpus Christi or La Quinta Ship Channels, unless authorized by the COTP Sector Corpus Christi or his or her designated representative.

(3) Persons or vessels desiring to enter or pass through the zone must request permission from the COTP Sector Corpus Christi on VHF-FM channel 16 or by telephone at 361–939–0450. If permission is granted, all persons and vessels must comply with all lawful orders and directions of the COTP or the COTP’s designated representative.

(d) *Enforcement.* When this security zone is activated for vessels carrying CDC within the location above, the COTP or a designated representative will provide notice to the public of the specific dates, times, and vessel names through Broadcast Notices to Mariners (BNMs) or Marine Safety Information Bulletins (MSIBs) of the enforcement times and dates for this security zone. The COTP may also enlist the aid and cooperation of any Federal, state, county, or municipal law enforcement agency to assist in the enforcement of the regulation.

**T.H. Bertheau,**

*Captain, U.S. Coast Guard, Captain of the Port Sector Corpus Christi.*

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