

The five subject areas include: (1) the designation, description, and classification of hazardous material; (2) the packing, repacking, handling, labeling, marking, and placarding of hazardous material; (3) the preparation, execution, and use of shipping documents related to hazardous material and requirements related to the number, contents, and placement of those documents; (4) the written notification, recording, and reporting of the unintentional release in transportation of hazardous material and other written hazardous materials transportation incident reporting involving State or local emergency responders in the initial response to the incident; and (5) the designing, manufacturing, fabricating, inspecting, marking, maintaining, reconditioning, repairing, or testing a package, container, or packaging component that is represented, marked, certified, or sold as qualified for use in transporting hazardous material in commerce.

The 2002 amendments and 2005 reenactment of the preemption provisions in 49 U.S.C. 5125 reaffirmed Congress's long-standing view that a single body of uniform Federal regulations promotes safety (including security) in the transportation of hazardous materials. More than thirty years ago, when it was considering the HMTA, the Senate Commerce Committee "endorse[d] the principle of preemption in order to preclude a multiplicity of State and local regulations and the potential for varying as well as conflicting regulations in the area of hazardous materials transportation."<sup>14</sup> When Congress expanded the preemption provisions in 1990, it specifically found many States and localities have enacted laws and regulations which vary from Federal laws and regulations pertaining to the transportation of hazardous materials, thereby creating the potential for unreasonable hazards in other jurisdictions and confounding shippers and carriers which attempt to comply with multiple and conflicting registration, permitting, routing, notification, and other regulatory requirements. And because of the potential risks to life, property, and the environment posed by unintentional releases of hazardous materials, consistency in laws and regulations governing the transportation of hazardous materials is necessary and

regulated under the HMR are performed may be subject to applicable laws and regulations of state and local governments and Indian tribes."

<sup>14</sup> S. Rep. No. 1102, 93rd Cong. 2nd Sess. 37 (1974).

desirable. Therefore, to achieve greater uniformity and to promote the public health, welfare, and safety at all levels, Federal standards for regulating the transportation of hazardous materials in intrastate, interstate, and foreign commerce are necessary and desirable.<sup>15</sup> A United States Court of Appeals has found uniformity was the "linchpin" in the design of the Federal laws governing the transportation of hazardous materials.<sup>16</sup>

### III. Preemption Determinations

Under 49 U.S.C. 5125(d)(1), any person (including a State, political subdivision of a State, or Indian tribe) directly affected by a requirement of a State, political subdivision or tribe may apply to the Secretary of Transportation for a determination whether the requirement is preempted. The Secretary of Transportation has delegated authority to PHMSA to make determinations of preemption, except for those concerning highway routing (which have been delegated to the Federal Motor Carrier Safety Administration).<sup>17</sup>

Section 5125(d)(1) requires notice of an application for a preemption determination to be published in the **Federal Register**. Following the receipt and consideration of written comments, PHMSA publishes its determination in the **Federal Register**.<sup>18</sup> A short period of time is allowed for filing of petitions for reconsideration.<sup>19</sup> A petition for judicial review of a final preemption determination must be filed in the United States Court of Appeals for the District of Columbia or in the Court of Appeals for the United States for the circuit in which the petitioner resides or has its principal place of business, within 60 days after the determination becomes final.<sup>20</sup>

Preemption determinations do not address issues of preemption arising under the Commerce Clause, the Fifth Amendment or other provisions of the Constitution, or statutes other than the Federal hazardous material transportation law unless it is necessary to do so to determine whether a requirement is authorized by another Federal law, or whether a fee is "fair" within the meaning of 49 U.S.C.

<sup>15</sup> Public Law 101-615 § 2, 104 Stat. 3244. (In 1994, Congress revised, codified, and enacted the HMTA "without substantive change," at 49 U.S.C. Chapter 51. Public Law 103-272, 108 Stat. 745 (July 5, 1994)).

<sup>16</sup> *Colorado Pub. Util. Comm'n v. Harmon*, 951 F.2d 1571, 1575 (10th Cir. 1991).

<sup>17</sup> 49 CFR 1.97(b).

<sup>18</sup> See 49 CFR 107.209(c).

<sup>19</sup> 49 CFR 107.211.

<sup>20</sup> 49 U.S.C. 5127(a).

5125(f)(1). A State, local or Indian tribe requirement is not authorized by another Federal law merely because it is not preempted by another Federal statute.<sup>21</sup>

In making preemption determinations under 49 U.S.C. 5125(d), PHMSA will consider the principles and policies set forth in Executive Order (E.O.) 13132, entitled *Federalism* (64 FR 43255 (Aug. 10, 1999)), and the May 20, 2009 Presidential Memorandum on *Preemption* (74 FR 24693 (May 22, 2009)). Section 4(a) of E.O. 13132 authorizes preemption of State laws only when a statute contains an express preemption provision, there is other clear evidence Congress intended to preempt State law, or the exercise of State authority directly conflicts with the exercise of Federal authority. Similarly, the May 20, 2009 Presidential Memorandum sets forth the policy "that preemption of State law by executive departments and agencies should be undertaken only with full consideration of the legitimate prerogatives of the States and with a sufficient legal basis for preemption."

### IV. Public Comments

All comments should be directed to whether 49 U.S.C. 5125 preempts state common law tort claims regarding the marking, hazardous material employee training, loading and unloading, and hazardous material classification for gasoline transported by cargo tank motor vehicle. Comments should specifically address the preemption criteria discussed in Part II above.

Issued in Washington, DC, on January 6, 2026.

**Keith J. Coyle,**  
Chief Counsel.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Requesting Comment on TD 7918, Creditability of Foreign Taxes

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

**ACTION:** Notice of Information Collection; request for comments.

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the

<sup>21</sup> *Colorado Pub. Util. Comm'n*, 951 F.2d at 1581 n.10.

information collection request outlined in this notice.

**DATES:** Written comments should be received on or before March 10, 2026 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include "OMB Control No. 1545-0746" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Jason Schoonmaker, (801) 620-6008.

**SUPPLEMENTARY INFORMATION:** The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record, and viewable on relevant websites. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

*Title:* TD 7918, Creditability of Foreign Taxes.

*OMB Control Number:* 1545-0746.

*Regulation Project Number:* TD 7918.

*Abstract:* Internal Revenue Code (IRC) section 901 allows a taxpayer a tax credit for the amount of any income, war profits, or excess profits taxes it has paid or accrued during the taxable year. Treasury Regulations section 1.901-2A(e) allows a dual capacity taxpayer to apply the safe harbor formula to qualifying levies when determining the

credit. Section 1.901-2A(d) requires the taxpayer to provide a statement electing to use the safe harbor formula.

*Current Actions:* There is no change to the previously approved information collection.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households, businesses or other for-profit organizations, estates, and trusts.

*Estimated Number of Responses:* 120.

*Estimated Time per Response:* 20 minutes.

*Estimated Total Annual Burden Hours:* 41.

Dated: January 7, 2026.

**Jason M. Schoonmaker,**

*Tax Analyst.*

[FR Doc. 2026-00278 Filed 1-8-26; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Debt Management Advisory Committee Meeting

Notice is hereby given, pursuant to 5 U.S.C. App. 2, 10(a)(2), that a meeting will be held at the United States Treasury Department, 15th Street and Pennsylvania Avenue NW, Washington, DC on February 3, 2026, at 9:00 a.m., of the following debt management advisory committee:

Treasury Borrowing Advisory Committee

At this meeting, the Treasury is seeking advice from the Committee on topics related to the economy, financial markets, Treasury financing, and debt management. Following the working session, the Committee will present a written report of its recommendations. The meeting will be closed to the public, pursuant to 5 U.S.C. App. 2, 10(d) and Public Law 103-202, § 202(c)(1)(B) (31 U.S.C. 3121 note).

This notice shall constitute my determination, pursuant to the authority placed in heads of agencies by 5 U.S.C. App. 2, 10(d) and vested in me by Treasury Department Order No. 101-05, that the meeting will consist of discussions and debates of the issues presented to the Committee by the Secretary of the Treasury and the making of recommendations of the Committee to the Secretary, pursuant to Public Law 103-202, § 202(c)(1)(B).

Thus, this information is exempt from disclosure under that provision and 5 U.S.C. 552b(c)(3)(B). In addition, the meeting is concerned with information that is exempt from disclosure under 5 U.S.C. 552b(c)(9)(A). The public interest requires that such meetings be closed to

the public because the Treasury Department requires frank and full advice from representatives of the financial community prior to making its final decisions on major financing operations. Historically, this advice has been offered by debt management advisory committees established by the several major segments of the financial community. When so utilized, such a committee is recognized to be an advisory committee under 5 U.S.C. App. 2, 3.

Although the Treasury's final announcement of financing plans may not reflect the recommendations provided in reports of the Committee, premature disclosure of the Committee's deliberations and reports would be likely to lead to significant financial speculation in the securities market. Thus, this meeting falls within the exemption covered by 5 U.S.C. 552b(c)(9)(A).

The Office of Debt Management is responsible for maintaining records of debt management advisory committee meetings and for providing annual reports setting forth a summary of Committee activities and such other matters as may be informative to the public consistent with the policy of 5 U.S.C. 552(b). The Designated Federal Officer or other responsible agency official who may be contacted for additional information is Fred Pietrangeli, Director for Office of Debt Management (202) 622-1876.

Dated: January 7, 2026.

**Frederick E. Pietrangeli,**

*Director (for Office of Debt Management)*

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**BILLING CODE 4810-25-P**

## DEPARTMENT OF VETERANS AFFAIRS

### Privacy Act of 1974; Matching Program

**AGENCY:** Department of Veterans Affairs (VA).

**ACTION:** Notice of a new matching program.

**SUMMARY:** This computer matching agreement sets forth the terms, conditions, and safeguards under which the Internal Revenue Service (IRS) will disclose tax return information to the Department of Veterans Affairs, Veterans Health Administration (VA/VHA). VA/VHA will use the tax return information to verify veterans' employment status and earnings to determine eligibility for its health benefit programs.

**DATES:** Comments on this matching program must be received no later than