

to payments of gross income after August 27, 2018.

Kirsten Wielobob,

Deputy Commissioner for Services and Enforcement.

Approved: June 3, 2019.

David J. Kautter,

Assistant Secretary of the Treasury (Tax Policy).

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BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket No. USCG-2019-0336]

Safety Zone; San Francisco Giants Fireworks Display, San Francisco Bay, San Francisco, CA

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce the safety zone for the San Francisco Giants Fireworks Display in the Captain of the Port, San Francisco area of responsibility during the dates and times noted below. This action is necessary to protect life and property of the maritime public from the hazards associated with the fireworks display. During the enforcement period, unauthorized persons or vessels are prohibited from entering into, transiting through, or anchoring in the safety zone, unless authorized by the Patrol Commander (PATCOM) or other federal, state, or local law enforcement agencies on scene to assist the Coast Guard in enforcing the regulated area.

DATES: The regulation in 33 CFR 165.1191, Table 1, Item number 1, will be enforced from 11 a.m. on June 14, 2019, through 12:15 a.m. on June 15, 2019, or as announced via Broadcast Notice to Mariners.

FOR FURTHER INFORMATION CONTACT: If you have questions on this notice, call or email Lieutenant Junior Grade Jennae N. Cotton, Waterways Management, U.S. Coast Guard Sector San Francisco; telephone (415) 399-3585, email SFWaterways@uscg.mil.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce the safety zone established in 33 CFR 165.1191 Table 1, Item number 1 for the San Francisco Giants Fireworks Display from 11 a.m. on June 14, 2019 until 12:15 a.m. on June 15, 2019, or as announced via

Broadcast Notice to Mariners. The San Francisco Giants Fireworks Display will commence at the conclusion of the San Francisco Giants game, but will not commence later than 11:30 p.m. on June 14, 2019. This notice is issued under authority of 46 U.S.C. 70034, 70051; 33 CFR 1.05-1, 6.04-1, 6.04-6, and 160.5; Department of Homeland Security Delegation No. 0170.1.

The safety zone will extend to all navigable waters of the San Francisco Bay, from surface to bottom, within a circle formed by connecting all points 100 feet out from the fireworks barge during the loading, transit, and arrival of the fireworks barge from the loading location to the display location and until the start of the fireworks display. From 11 a.m. on June 14, 2019 until 5 p.m. on June 14, 2019, the fireworks barge will be loading pyrotechnics from Pier 50 in San Francisco, CA. The fireworks barge will remain at the loading location until its transit to the display location. From 8:30 p.m. to 9 p.m. on June 14, 2019 the loaded fireworks barge will transit from Pier 50 to the launch site near Pier 48 in approximate position 37°46'36" N, 122°22'56" W (NAD 83) where it will remain until the conclusion of the fireworks display. Upon the commencement of the 15-minute fireworks display, scheduled to begin at the conclusion of the baseball game, between approximately 10 p.m. and 11:30 p.m. on June 14, 2019, the safety zone will increase in size and encompass all navigable waters of the San Francisco Bay, from surface to bottom, within a circle formed by connecting all points 700 feet out from the fireworks barge near Pier 48 in approximate position 37°46'36" N, 122°22'56" W (NAD 83). This safety zone will be in effect from 11 a.m. on June 14, 2019 until 12:15 a.m. on June 15, 2019, or as announced via Broadcast Notice to Mariners.

In addition to this notice in the **Federal Register**, the Coast Guard plans to provide notification of the safety zone and its enforcement period via the Local Notice to Mariners.

Under the provisions of 33 CFR 165.1191, unauthorized persons or vessels are prohibited from entering into, transiting through, or anchoring in the safety zone during all applicable effective dates and times, unless authorized to do so by the PATCOM or other Official Patrol defined as a federal, state, or local law enforcement agency on scene to assist the Coast Guard in enforcing the regulated area. Additionally, each person who receives notice of a lawful order or direction issued by the PATCOM or Official

Patrol shall obey the order or direction. The PATCOM or Official Patrol may, upon request, allow the transit of commercial vessels through regulated areas when it is safe to do so.

If the Captain of the Port determines that the regulated area need not be enforced for the full duration stated in this notice, a Broadcast Notice to Mariners may be used to grant general permission to enter the regulated area.

Dated: June 6, 2019.

Marie B. Byrd,

Captain, U.S. Coast Guard, Captain of the Port, San Francisco.

[FR Doc. 2019-12468 Filed 6-12-19; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG-2019-0221]

RIN 1625-AA00

Safety Zone for Fireworks Display; Upper Potomac River, Washington, DC

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone for certain waters of the Upper Potomac River. This action is necessary to provide for the safety of life on these navigable waters of the Upper Potomac River at Washington, DC, during a fireworks display on July 4, 2019 (with alternate date of July 5, 2019). This regulation prohibits persons and vessels from being in the safety zone unless authorized by the Captain of the Port Maryland-National Capital Region or a designated representative.

DATES: This rule is effective from 8 p.m. on July 4, 2019, through 10:30 p.m. on July 5, 2019.

ADDRESSES: To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG-2019-0221 in the "SEARCH" box and click "SEARCH." Click on Open Docket Folder on the line associated with this rule.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or email Mr. Ron Houck, Sector Maryland-National Capital Region Waterways Management Division, U.S. Coast Guard; telephone 410-576-2674, email Ronald.L.Houck@uscg.mil.

SUPPLEMENTARY INFORMATION: