

(i.e., electronics and appliance retailers). Because, if sold together at a general merchandise store, the operations would be part of the same line of business, the operations are treated as one line of business.

(4) *Applicability date.* Paragraphs (a)(2) and (3) of this section apply to taxable years beginning on or after [DATE OF PUBLICATION OF THE FINAL RULE IN THE **FEDERAL REGISTER**].

Edward T. Killen,

Acting Chief Tax Compliance Officer.

[FR Doc. 2025–14883 Filed 8–5–25; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG–2025–0475]

RIN 1625–AA00

Safety Zone, Ohio River, Cincinnati, OH

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard is proposing to establish a temporary safety zone from mile marker (MM) 469.7 to 471.0 on the Ohio River, from October 9, 2025, through October 12, 2025. This action is necessary to provide for the safety of life on these navigable waters near Cincinnati, Ohio, during the daily fireworks display from 8:30 p.m. to 11 p.m. each day. This regulation prohibits persons and vessels from being in the safety zone unless authorized by the Captain of the Port Sector Ohio Valley (COTP) or a designated representative. We invite your comments on this proposed rulemaking.

DATES: Comments and related material must be received by the Coast Guard on or before September 5, 2025.

ADDRESSES: You may submit comments identified by docket number USCG–2025–0475 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 proposed

rulemaking, call or email Petty Officer W.E. Quinby at Marine Safety Detachment Cincinnati, U.S. Coast Guard; telephone 513–921–9033, email MSDCincinnati@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR Code of Federal Regulations
COTP Captain of the Port Sector Ohio Valley
DHS Department of Homeland Security
FR Federal Register
MM Mile marker
NPRM Notice of proposed rulemaking
§ Section
U.S.C. United States Code

II. Background, Purpose, and Legal Basis

On May 22, 2025, an organization notified the Coast Guard that it will be conducting a daily fireworks display from 8:30 p.m. to 11 p.m. from October 9, 2025, through October 12, 2025. The fireworks are to be launched from a barge in the Ohio River in the middle of the channel between MM 469.7 to 471.0 near Cincinnati, OH. Hazards from firework displays include accidental discharge of fireworks, dangerous projectiles, and falling hot embers or other debris. The Captain of the Port Sector Ohio Valley (COTP) has determined that potential hazards associated with the fireworks to be used in this display would be a safety concern for anyone within MM 469.7 to 471.0 on the Ohio River.

The purpose of this rulemaking is to ensure the safety of vessels and the navigable waters within MM 469.7 to 471.0 on the Ohio River for the fireworks barge before, during, and after the scheduled event. The Coast Guard is proposing this rulemaking under authority in 46 U.S.C. 70034.

III. Discussion of Proposed Rule

The COTP is proposing to establish a safety zone from October 9, 2025, through October 12, 2025 and would cover all navigable waters within MM 469.7 to 471.0 on the Ohio River in Cincinnati, OH. The safety zone would be enforced from 8:30 p.m. to 11 p.m. each day during the period. The duration of the zone is intended to ensure the safety of vessels and these navigable waters before, during, and after the scheduled 8:30 p.m. to 11:00 p.m. fireworks display. No vessel or person would be permitted to enter the safety zone without obtaining permission from the COTP or a designated representative. The regulatory text we are proposing appears at the end of this document.

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. Regulatory Planning and Review

Executive Orders 12866 (Regulatory Planning and Review) and 13563 (Improving Regulation and Regulatory Review) direct agencies to assess the costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits. Executive Order 13563 emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility.

The Office of Management and Budget (OMB) has not designated this rule a “significant regulatory action” under section 3(f) of Executive Order 12866. Accordingly, OMB has not reviewed it.

This regulatory action determination is based on size, location, duration, and time-of-day of the safety zone. The safety zone would be enforced for only two and a half hours per day for four days, for a section of the river that is only 1.3 miles long, daily from 8:30 p.m. to 11 p.m. starting October 9, 2025, through October 12, 2025, on the Ohio River between MM 469.7–471.0. The Coast Guard will issue a written Local Notice to Mariners and Broadcast Notice to Mariners via VHF–FM marine channel 16 about the safety zone, and this rule also allows vessels to seek permission from the COTP or a designated representative to enter the area.

B. 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.

While some owners or operators of vessels intending to transit the safety zone may be small entities, for the reasons stated in section IV.A above, this proposed rule would not have a significant economic impact on any vessel owner or operator.

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), we want to assist small entities in understanding this proposed rule. If the proposed rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please call or email the person listed in the **FOR FURTHER INFORMATION CONTACT** section. The Coast Guard will not retaliate against small entities that question or complain about this proposed rule or any policy or action of the Coast Guard.

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

A rule has implications for federalism under Executive Order 13132 (Federalism), if it has a substantial direct effect on the States, on the relationship between the National Government and the States, or on the distribution of power and responsibilities among the various levels of government. We have analyzed this proposed rule under that Order and have determined that it is consistent with the fundamental federalism principles and preemption requirements described in Executive Order 13132.

Also, this proposed rule does not have tribal implications under Executive Order 13175 (Consultation and Coordination with Indian Tribal Governments) because it would 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. If you believe this proposed rule has implications for federalism or Indian tribes, please call or email the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

E. Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of

their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 (adjusted for inflation) or more in any one year. Though this proposed rule would not result in such an expenditure, we do discuss the potential effects of this proposed rule elsewhere in this preamble.

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 a safety zone lasting 2.5 hours that would prohibit entry within MM 469.7 to 471.0 on the Ohio River. 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. A preliminary Record of Environmental Consideration supporting this determination is available in the docket. For instructions on locating the docket, see the **ADDRESSES** section of this preamble. 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–2025–0475 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.

We review all comments received, but we will only post comments that address the topic of the proposed rule. We may choose not to post off-topic, inappropriate, or duplicate comments that we receive.

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. 01.3.

■ 2. Add § 165.T08–0475 to read as follows:

§ 165.T08–0475 Safety Zone; Ohio River, Cincinnati, OH.

(a) **Location.** The following area is a safety zone: all navigable waters within mile marker 469.7 o 471.0 on the Ohio River.

(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 Ohio Valley (COTP) in the enforcement of the safety zone.

(c) *Regulations.* (1) Under the general safety zone regulations in subpart C of this part, you may not enter the safety zone described in paragraph (a) of this section unless authorized by the COTP or the COTP's designated representative.

(2) To seek permission to enter, contact the COTP or the COTP's representative on VHF-FM radio channel 16 or phone at 1-800-253-7465. Those in the safety zone must comply with all lawful orders or directions given to them by the COTP or the COTP's designated representative.

(d) *Enforcement periods.* This section will be subject to enforcement daily from 8:30 p.m. to 11:30 p.m. starting October 9, 2025, through October 12, 2025.

Dated: July 16, 2025.

R.L. Preston,

Captain, U.S. Coast Guard, Captain of the Port Sector Ohio Valley.

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BILLING CODE 9110-04-P

DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

50 CFR Part 679

[Docket No. 250730-0133]

RIN 0648-BM64

Fisheries of the Exclusive Economic Zone Off Alaska; Amendment 125 to the Bering Sea and Aleutian Islands Fishery Management Plan; Pacific Cod Small Boat Access

AGENCY: National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Proposed rule; request for comments.

SUMMARY: NMFS proposes a rule to implement amendment 125 to the Fishery Management Plan for Groundfish of the Bering Sea and Aleutian Islands Management Area (BSAI FMP). Amendment 125 would add a small vessel provision to the current BSAI Pacific cod jig sector in the A season, January 1 to April 30. Under this small vessel provision, catch from catcher vessels (CV) using hook-and-line or pot gear that are less than or equal to 55 feet (ft) (16.8 meters (m)) length

overall (LOA) harvesting Pacific cod in the BSAI during the jig gear A season would accrue to the jig sector allocation. This action would provide stability and additional opportunities for some fishery participants and potential new entrants. It also advances the goals and objectives of the Magnuson-Stevens Fishery Conservation and Management Act (Magnuson-Stevens Act), the BSAI FMP, and other applicable laws.

DATES: Submit comments on or before September 5, 2025.

ADDRESSES: A plain language summary of this proposed rule is available at: <https://www.regulations.gov/docket/NOAA-NMFS-2025-0003>. You may submit comments on this document, identified by NOAA-NMFS-2025-0003, by any of the following methods:

- *Electronic Submission:* Submit all electronic public comments via the Federal e-Rulemaking Portal. Visit <https://www.regulations.gov> and type NOAA-NMFS-2025-0003 in the Search box. Click on the "Comment" icon, complete the required fields, and enter or attach your comments.

- *Mail:* Submit written comments to Gretchen Harrington, Assistant Regional Administrator, Sustainable Fisheries Division, Alaska Region NMFS. Mail comments to P.O. Box 21668, Juneau, AK 99802-1668.

Instructions: Comments sent by any other method, to any other address or individual, or received after the end of the comment period, may not be considered by NMFS. All comments received are a part of the public record and will generally be posted for public viewing on <https://www.regulations.gov> without change. All personal identifying information (e.g., name, address, etc.), confidential business information, or otherwise sensitive information submitted voluntarily by the sender will be publicly accessible. NMFS will accept anonymous comments (enter "N/A" in the required fields if you wish to remain anonymous).

Electronic copies of the draft Regulatory Impact Review for proposed amendment 125 to the Fishery Management Plan for Groundfish of the Bering Sea and Aleutian Islands Management Area (referred to as the Analysis), and the draft Categorical Exclusion prepared for this action are available from www.regulations.gov or from the NMFS Alaska Region website at <https://www.fisheries.noaa.gov/region/alaska>.

FOR FURTHER INFORMATION CONTACT: Lis Henderson, 907-586-7228, lis.henderson@noaa.gov.

SUPPLEMENTARY INFORMATION:

Authority for Action

NMFS manages the groundfish fisheries in the Exclusive Economic Zone off Alaska under the BSAI FMP. The North Pacific Fishery Management Council (Council) prepares and recommends FMPS under the authority of the Magnuson-Stevens Act (16 U.S.C. 1801 *et seq.*). In order to promote the long-term health and stability of the BSAI Pacific cod fishery, NMFS is proposing this action under the rulemaking authority of the Magnuson-Stevens Act Section 302(h)(1) and 303(a)(1) (16 U.S.C. 1801 *et seq.*) in alignment with the Council's recommendation. Regulations implementing the BSAI FMP appear at 50 CFR part 679. General regulations governing U.S. fisheries also appear at 50 CFR part 600.

The Council transmitted amendment 125 for review by the Secretary of Commerce, and a notice of availability (NOA) of amendment 125 was published in the **Federal Register** on June 4, 2025, with comments invited through August 4, 2025 (90 FR 23664). Comments submitted on this proposed rule by the end of the comment period (See **DATES**) will be considered by NMFS and addressed in the response to comments in the final rule. All comments addressing amendment 125 must be received by August 4, 2025, to be considered in the approval/disapproval decision on amendment 125. Commenters do not need to submit the same comments on both the NOA and this proposed rule. All relevant written comments received by August 4, 2025, whether specifically directed to amendment 125, this proposed rule, or both will be considered by NMFS in the approval/disapproval decision for amendment 125 and addressed in the response to comments in the final rule.

Background

Pacific Cod Allocations

Pacific cod (*Gadus macrocephalus*) is one of the most abundant and valuable groundfish species harvested in the BSAI. Vessels harvest Pacific cod using trawl gear and other types of authorized fishing gear, including hook-and-line gear, jig gear, and pot gear. Vessels harvesting BSAI Pacific cod operate as CVs that harvest and deliver the fish for processing or as catcher/processors (C/Ps) that harvest and process the fish on board.

The BSAI FMP and implementing regulations require that, after consultation with the Council, NMFS specify an overfishing limit (OFL), an acceptable biological catch (ABC), and a total allowable catch (TAC) amount for