

**PART 70—DOMESTIC LICENSING OF SPECIAL NUCLEAR MATERIAL**

■ 11. The authority citation for part 70 continues to read as follows:

**Authority:** Atomic Energy Act of 1954, secs. 51, 53, 57(d), 108, 122, 161, 182, 183, 184, 186, 187, 193, 223, 234, 274, 1701 (42 U.S.C. 2071, 2073, 2077(d), 2138, 2152, 2201, 2232, 2233, 2234, 2236, 2237, 2243, 2273, 2282, 2021, 2297f); Energy Reorganization Act of 1974, secs. 201, 202, 206, 211 (42 U.S.C. 5841, 5842, 5846, 5851); Nuclear Waste Policy Act of 1982, secs. 135, 141 (42 U.S.C. 10155, 10161); 44 U.S.C. 3504 note.

Sections 70.1(c) and 70.20a(b) also issued under secs. 135, 141, Pub. L. 97–425, 96 Stat. 2232, 2241 (42 U.S.C. 10155, 10161).

Section 70.21(g) also issued under Atomic Energy Act sec. 122 (42 U.S.C. 2152).

Section 70.31 also issued under Atomic Energy Act sec. 57(d) (42 U.S.C. 2077(d)).

Sections 70.36 and 70.44 also issued under Atomic Energy Act sec. 184 (42 U.S.C. 2234).

Section 70.81 also issued under Atomic Energy Act secs. 186, 187 (42 U.S.C. 2236, 2237).

Section 70.82 also issued under Atomic Energy Act sec. 108 (42 U.S.C. 2138).

■ 12. In § 70.22:

■ a. Amend paragraph (f) by redesignating footnote 2 as footnote 1.

■ b. Amend paragraph (i)(3)(viii) by redesignating footnote 1 as footnote 2 and revising newly redesignated footnote 2.

The revision reads as follows:

**§ 70.22 Contents of applications.**

\* \* \* \* \*

(i) \* \* \*

(3) \* \* \*

(viii) \* \* \*

[2] These reporting requirements do not supersede or release licensees of complying with the requirements under the Emergency Planning and Community Right-to-Know Act of 1986, Title III, Public Law 99–499 or other state or Federal reporting requirements.

**§ 70.23 [Amended]**

■ 13. Amend paragraph (b) of § 70.23 by removing the superscript “[3]” and adding in its place the superscript “[2]” and redesignating footnote 3 as footnote 2.

**§ 70.24 [Amended]**

■ 14. Amend paragraph (d)(1) of § 70.24 by removing “omined” and adding in its place “combined”.

**PART 110—EXPORT AND IMPORT OF NUCLEAR EQUIPMENT AND MATERIAL**

■ 15. The authority citation for part 110 continues to read as follows:

**Authority:** Atomic Energy Act of 1954, secs. 11, 51, 53, 54, 57, 62, 63, 64, 65, 81, 82, 103, 104, 109, 111, 121, 122, 123, 124,

126, 127, 128, 129, 133, 134, 161, 170H, 181, 182, 183, 184, 186, 187, 189, 223, 234 (42 U.S.C. 2014, 2071, 2073, 2074, 2077, 2092, 2093, 2094, 2095, 2111, 2112, 2133, 2134, 2139, 2141, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2160c, 2160d, 2201, 2210h, 2231, 2232, 2233, 2234, 2236, 2237, 2239, 2273, 2282); Energy Reorganization Act of 1974, sec. 201 (42 U.S.C. 5841); Administrative Procedure Act (5 U.S.C. 552, 553); 42 U.S.C. 2139a, 2155a; 44 U.S.C. 3504 note.

Section 110.1(b) also issued under 22 U.S.C. 2403; 22 U.S.C. 2778a; 50 App. U.S.C. 2401 *et seq.*

**§ 110.54 [Amended]**

■ 16. In § 110.54:

■ a. Amend the second sentence in paragraph (b) introductory text by adding the phrase “or by electronic submission at *110.23reports@nrc.gov*” after the phrase “provided in § 110.4”; and

■ b. Amend the second sentence in paragraph (c) introductory text by adding the phrase “or by electronic submission at *110.26reports@nrc.gov*” after the phrase “provided in § 110.4”.

Dated: November 7, 2023.

For the Nuclear Regulatory Commission.

**Cindy K. Bladey,**

*Chief, Regulatory Analysis and Rulemaking Support Branch, Division of Rulemaking, Environmental, and Financial Support, Office of Nuclear Material Safety and Safeguards.*

[FR Doc. 2023–24950 Filed 11–20–23; 8:45 am]

**BILLING CODE 7590–01–P**

**NATIONAL CREDIT UNION ADMINISTRATION****12 CFR Part 721**

**[NCUA–2023–0043]**

**RIN 3133–AF56**

**Charitable Donation Accounts**

**AGENCY:** National Credit Union Administration (NCUA).

**ACTION:** Final rule.

**SUMMARY:** The NCUA Board (Board) is amending the charitable donation accounts (CDAs) section of the NCUA’s incidental powers rule. Specifically, the Board is adding a post or organization of past or present members of the Armed Forces of the United States, or an auxiliary unit or society of, or a trust or foundation for, any such post or organization recognized as exempt from taxation under section 501(c)(19) of the Internal Revenue Code (veterans’ organizations) to the definition of a “qualified charity” that a Federal credit union may contribute to using a CDA.

**DATES:** This rule is effective December 21, 2023.

**FOR FURTHER INFORMATION CONTACT:**

**Policy:** Rick Mayfield, Senior Capital Markets Specialist, Office of Examination and Insurance; Heather Murphy, Consumer Compliance Policy and Outreach Officer, Office of Consumer Financial Protection. **Legal:** Justin M. Anderson, Senior Staff Attorney, Office of General Counsel, 1775 Duke Street, Alexandria, VA 22314–3428. Rick Mayfield can be reached at (703) 518–6501; Heather Murphy can be reached at (703) 664–3102; and Justin Anderson can be reached at (703) 518–6540.

**SUPPLEMENTARY INFORMATION:****I. Background****A. History of the Current Rule**

The Board approved the current CDA rule at its December 2013 meeting (2013 final rule).<sup>1</sup> The 2013 final rule permitted Federal credit unions to fund a CDA, which may hold investments that are otherwise impermissible for Federal credit unions, for use as a charitable contribution or donation under their incidental powers authority. The 2013 final rule defined a CDA as a hybrid charitable and investment vehicle that a Federal credit union may fund to provide charitable contributions and donations to a qualified charity. The 2013 final rule further defined “qualified charity”<sup>2</sup> as a charitable organization or other non-profit entity recognized as exempt from taxation under section 501(c)(3) of the Internal Revenue Code.<sup>3</sup>

**B. Scope of “Qualified Charity”**

As noted in the preceding section, the 2013 final rule permitted the use of CDAs as an incidental power for Federal credit unions. As CDAs can be funded with investments that are impermissible for Federal credit unions, the Board limited the scope of organizations that could be considered a “qualified charity” for purposes of the CDA rule. The 2013 final rule required that a “qualified charity” be a section 501(c)(3) entity as defined by the Internal Revenue Code. These organizations are non-profit and organized and operated exclusively for charitable purposes. Because CDAs can be funded with impermissible investments, the Board believes it is necessary to keep in place distinct limits on groups that are beneficiaries of a CDA. As such, any group the Board would consider adding as a “qualified

<sup>1</sup> 78 FR 76728 (Dec. 19, 2013).

<sup>2</sup> 12 CFR 721.3(b)(2).

<sup>3</sup> 26 U.S.C. 501(c)(3).

charity” must be both a non-profit and be organized for a charitable purpose.

## II. Proposed Rule and Comments

### A. Veterans’ Organizations as a Qualified Charity

At its May 2023 meeting, the Board issued a proposed rule to amend the CDA rule by permitting veterans’ organizations recognized as exempt from taxation under section 501(c)(19) of the Internal Revenue Code to be included as a “qualified charity” as defined in the CDA rule.<sup>4</sup> The Board noted that under section 501(c)(19), as described on the official Internal Revenue Service website, veterans’ organizations must meet the following requirements:

- It must be organized in the United States or any of its possessions;
- At least 75 percent of its members must be past or present members of the United States Armed Forces;
- At least 97.5 percent of its members must be:
  - present or former members of the United States Armed Forces,
  - cadets (including only students in college or university ROTC programs or at Armed Services academies), or
  - spouses, widows, widowers, ancestors, or lineal descendants of individuals referred to in the first or second bullet;
- It must be operated exclusively for one or more of the following purposes:
  - to promote the social welfare of the community (e.g., to promote the common good and general welfare of the people of the community);
  - to assist disabled and needy war veterans and members of the United States Armed Forces and their dependents—and the widows and orphans of deceased veterans;
  - to provide entertainment, care, and assistance to hospitalized veterans or members of the United States Armed Forces;
  - to carry on programs to perpetuate the memory of deceased veterans and members of the United States Armed Forces and comfort their survivors;
  - to conduct programs for religious, charitable, scientific, literary or educational purposes;
  - to sponsor or participate in activities of a patriotic nature;
  - to provide insurance benefits for members or their dependents; or
  - to provide social and recreational activities for members.
- No part of its net earnings may inure to the benefit of any private shareholder or individual.

An organization may also be exempt under section 501(c)(19) as an auxiliary unit or society of a veterans’ post or organization if it meets the following requirements:

- It is affiliated with, and organized in accordance with the bylaws and regulations of, a veterans’ post or organization described above;
- At least 75 percent of its members are veterans, spouses of veterans, or related to a veteran within two degrees of consanguinity (*i.e.*, grandparent, brother, sister, grandchild represent the most distant allowable relationships);
- All members are either members of a veterans’ post or organizations described above, or spouses of a member of such post or organization, or are related to a member of such post or organization within two degrees of consanguinity;
- No part of its net earning inures to the benefit of any private shareholder or individual.

Finally, an organization may be exempt under section 501(c)(19) as a trust or foundation for a veterans’ post or organization if it meets the following requirements:

- It is valid under local law and, if organized for charitable purposes, has a dissolution provision described in section 1.501(c)(3)–1(b)(4) of the Income Tax Regulations;
- The corpus or income cannot be diverted or used other than to fund a veterans’ post or organization for charitable purposes or as an insurance set-aside;
- The trust income is not unreasonably accumulated, and a substantial portion of the income is distributed to such veteran post or organization, or for exclusively religious, charitable, scientific, literary, educational or prevention of cruelty to children or animal purposes;
- It is organized exclusively for one or more of those purposes enumerated above for which a veterans’ post or organization itself may be organized.<sup>5</sup>

The Board received seven comments in response to the May 2023 proposal. One comment was directed at taxation in general and, thus, is outside the scope of this rulemaking. The remaining six commenters all supported the proposal as written. One of these six commenters did request clarification of the applicability of the proposed change. In response, the Board is reiterating that, under this final rule, any “veterans’ organization” that meets the requirements in section 501(c)(19) of

the Internal Revenue Code is a “qualified charity” for purposes of the CDA rule.

### B. Other Organizations the Board Should Consider

In addition to the foregoing, in the May 2023 proposal, the Board also asked if there are other groups, entities, or organizations the Board should consider adding to the definition of a “qualified charity” to inform potential future rulemaking in this area. In response, four commenters offered suggestions of other groups that the Board should consider including as “charitable organizations” under the CDA rule. One of these commenters provided a general response, suggesting that the Board consider adding any “qualified charity if it serves a mission advancing and benefitting individuals, community(s), and society not able to provide for themselves.” This commenter went on to state, “The Board should consider local, community, social and other groups without 501(c) status whose mission and members volunteer their time (and money) who also seek donations and act to benefit the public at large to improve the quality of living interests of all residents and society.” The remaining three commenters requested the Board consider the following specific groups:

- 501(c)(4): Civic Leagues, Social Welfare Organizations, and Local Associations of Employees.
- 501(c)(5): Labor, Agricultural, and Horticultural Organizations.
- 501(c)(6): Business Leagues, Chambers of Commerce, and Real Estate Boards.
- 501(c)(7): Social and Recreational Clubs.
- 501(c)(29): Qualified Nonprofit Health Insurance Issuers.

The Board will retain these suggestions to inform any future rulemakings in this area.

## III. Regulatory Procedures

### A. Paperwork Reduction Act

The Paperwork Reduction Act of 1995 (PRA) applies to a rulemaking in which an agency creates a new or amends existing information collection requirements.<sup>6</sup> For purposes of the PRA, an information collection requirement may take the form of a reporting, recordkeeping, or a third-party disclosure requirement. The NCUA may not conduct or sponsor, and the respondent is not required to respond to an information collection, unless it displays a valid Office of Management

<sup>4</sup> 26 U.S.C. 503(c)(19); 26 CFR 1–501(c)(19)–1. See <https://www.irs.gov/charities-non-profits/other-non-profits/veterans-organizations>.

<sup>6</sup> 44 U.S.C. 3507(d); 5 CFR part 1320.

and Budget (OMB) control number. OMB has approved the current information collection requirements and assigned them control number 3133–0133. This rule adds a new entity to the definition of a “qualified charity.” NCUA does not anticipate an increase in the recordkeeping requirement associated with CDAs.

#### B. Regulatory Flexibility Act

The Regulatory Flexibility Act<sup>7</sup> requires the NCUA to prepare an analysis to describe any significant economic impact a regulation may have on a substantial number of small entities (defined as credit unions with under \$100 million in assets).<sup>8</sup> This rule merely adds an additional category of permissible entities to which a Federal credit union may donate through a CDA. Currently, there are only 136 Federal credit unions utilizing CDAs, with an average size of approximately \$1.74 billion. Of these 136, only 18 are “small entities,” as defined in the first sentence of this paragraph. The NCUA estimates that a limited number of Federal credit unions would utilize the authority granted in this rule. In addition, as the rule merely adds another category of permissible entities a Federal credit union may donate to through a CDA, the NCUA does not find that this rule would impose a cost or burden on any Federal credit unions. As such, the NCUA certifies that this rule will not have a significant economic impact on a substantial number of small entities.

#### C. Executive Order 13132

Executive Order 13132 encourages independent regulatory agencies to consider the impact of their actions on State and local interests. The NCUA, an independent regulatory agency as defined in 44 U.S.C. 3502(5), voluntarily complies with the Executive Order to adhere to fundamental federalism principles.

This rule will not have substantial direct effects 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. The rule will affect only Federal credit unions. Federally insured, State-chartered credit unions derive their investment and incidental powers authority from State law, and the NCUA’s regulations do not determine the permissibility of such investments or activities. The NCUA has therefore determined that this rule does

not constitute a policy that has federalism implications for purposes of the Executive Order.

#### D. Assessment of Federal Regulations and Policies on Families

The NCUA has determined that this rule will not affect family well-being within the meaning of section 654 of the Treasury and General Government Appropriations Act, 1999, Public Law 105–277, 112 Stat. 2681 (1998). The final rule could increase charitable donations by Federal credit unions to organizations that provide benefits or services to veterans’ households, but the Board believes that the connection will not be direct and is uncertain.

#### E. Small Business Regulatory Enforcement Fairness Act—Congressional Review Act

The Congressional Review chapter of the Small Business Regulatory Enforcement Fairness Act of 1996 (SBREFA) generally provides for congressional review of agency rules.<sup>9</sup> A reporting requirement is triggered in instances where the NCUA issues a final rule as defined in the Administrative Procedure Act.<sup>10</sup> Besides being subject to congressional oversight, an agency rule may also be subject to a delayed effective date if it is a “major rule.” The NCUA does not believe this rule is a “major rule” within the meaning of the relevant sections of the statute. As required by the statute, the NCUA will submit this final rule to OMB for it to determine if this final rule is a “major rule” for purposes of the statute. The NCUA also will file appropriate reports with Congress and the Government Accountability Office so this rule may be reviewed.

#### List of Subjects in 12 CFR Part 721

Credit unions.

By the NCUA Board on November 16, 2023.

**Melane Conyers-Ausbrooks,**  
*Secretary of the Board.*

For the reasons discussed in the preamble, the NCUA Board is amending 12 CFR part 721 as follows:

#### PART 721—INCIDENTAL POWERS

■ 1. The authority citation for part 721 continues to read as follows:

**Authority:** 12 U.S.C. 1757(17), 1766, and 1789.

■ 2. Amend § 721.3 by revising paragraph (b)(2)(vii)(B) to read as follows:

#### § 721.3 What categories of activities are preapproved as incidental powers necessary or requisite to carry on a credit union’s business?

\* \* \* \* \*

(b) \* \* \*

(2) \* \* \*

(vii) \* \* \*

(B) *Qualified charity* is a charitable organization or other non-profit entity recognized as exempt from taxation under section 501(c)(3) or 501(c)(19) of the Internal Revenue Code.

\* \* \* \* \*

[FR Doc. 2023–25749 Filed 11–20–23; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 39

[Docket No. FAA–2023–2140; Project Identifier AD–2023–01071–T; Amendment 39–22590; AD 2023–22–06]

**RIN 2120–AA64**

#### Airworthiness Directives; Lockheed Martin Corporation/Lockheed Martin Aeronautics Company Airplanes

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Final rule; request for comments.

**SUMMARY:** The FAA is superseding Airworthiness Directive (AD) 96–12–20, which applied to certain Lockheed Martin Corporation/Lockheed Martin Aeronautics Company Model 382, 382B, 382E, 382F, and 382G airplanes. AD 96–12–20 required visual inspections to detect loose, missing, or deformed fasteners in the upper truss mounts of certain engines, visual inspections to detect cracking in the associated lugs, repetitive ultrasonic inspections to detect cracking of the upper lugs, and replacement of damaged or cracked parts. AD 96–12–20 also provided for an optional terminating action for the repetitive inspections. This AD was prompted by reports of fatigue cracking of the lugs of the upper truss mount, and by reports of cracks found prior to the initial inspection times required by AD 96–12–20 and the determination that the terminating action is no longer valid. This AD requires one-time inspections for cracked or severed engine truss mount upper lugs of the outboard engines, and replacement of the engine truss mount if necessary. This AD also revises the applicability to include all Model 382, 382B, 382E, 382F, and 382G airplanes, and all Model

<sup>7</sup> 5 U.S.C. 601 *et seq.*

<sup>8</sup> *Id.* at 603(a); NCUA Interpretive Ruling and Policy Statement 15–2.

<sup>9</sup> 5 U.S.C. 551.

<sup>10</sup> *Id.*