

applies to the gift. The credit to be applied for purposes of computing C's estate tax is based on the \$6.8 million basic exclusion amount as of C's date of death, subject to the limitation of section 2010(d).

* * * * *

(f) * * *

(2) *Exceptions.* Except as specifically provided in this paragraph (f)(2), paragraphs (c) and (e)(3) of this section apply to estates of decedents dying on or after November 26, 2019. * * * Paragraph (c)(3) of this section is applicable to the estates of decedents dying on or after April 27, 2022.

* * * * *

Douglas W. O'Donnell,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2022-08865 Filed 4-26-22; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket No. USCG-2022-0122]

RIN 1625-AA08

Special Local Regulation; Nanticoke River, Sharptown, MD

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking; withdrawal.

SUMMARY: The Coast Guard is withdrawing its proposed rule to establish temporary special local regulations for certain waters of the Nanticoke River. The rulemaking was initiated to establish a special local regulation during the "Sharptown Regatta," a marine event to be held on certain waters of the Nanticoke River at Sharptown, MD. The proposed rule is being withdrawn because it is no longer necessary. The event sponsor will no longer be conducting the power boat racing event.

DATES: The Coast Guard is withdrawing the proposed rule for the event scheduled from noon to 5 p.m. on May 13, 2022, from 10 a.m. to 5 p.m. on May 14, 2022, and from 10 a.m. to 5 p.m. on May 15, 2022, and published on March 14, 2022, (87 FR 14193) as of April 27, 2022.

ADDRESSES: To view the docket for this withdrawn rulemaking, go to <https://www.regulations.gov>, type USCG-2022-0122 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 about this notice, call or email Mr. Ron Houck, Waterways Management Division, U.S. Coast Guard Sector Maryland-National Capital Region; telephone 410-576-2674, email Ronald.L.Houck@uscg.mil.

SUPPLEMENTARY INFORMATION:

Background Information and Regulatory History

On March 14, 2022, we published an NPRM entitled "Special Local Regulation; Nanticoke River, Sharptown, MD" in the **Federal Register** (87 FR 14193). The Coast Guard proposed to establish a temporary special local regulation for certain navigable waters of the Nanticoke River from 11 a.m. on May 13, 2022, through 6 p.m. on May 15, 2022. This action was necessary to provide for the safety of life on these waters during a power boat racing event on May 14, 2022, and May 15, 2022, as well as pre-race practice on May 13, 2022. This rulemaking would have prohibited persons and vessels from entering the regulated area unless authorized by the Captain of the Port Maryland-National Capital Region or the Coast Guard Event Patrol Commander.

Withdrawal

The proposed rule is being withdrawn due to the regulated area no longer being necessary because the event sponsor will no longer be conducting the power boat racing event.

Authority

We issue this notice of withdrawal under the authority of 46 U.S.C. 70041.

Dated: April 21, 2022.

James R. Bendle,

Commander, U.S. Coast Guard, Acting Captain of the Port Maryland-National Capital Region.

[FR Doc. 2022-08905 Filed 4-26-22; 8:45 am]

BILLING CODE 9110-04-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket No. USCG-2022-0186]

RIN 1625-AA08

Special Local Regulation; East River 4th of July Fireworks, New York, NY

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard is proposing to establish a special local regulation on the navigable waters of the East River and New York Harbor, New York, NY, for vessel management for the annual 4th of July fireworks displays. This special local regulation allows the Coast Guard to control vessel movement and prohibit all vessel traffic from entering the fireworks barge buffer zone, establish four separate viewing areas, and a moving protection zone around the barges while they are loaded with pyrotechnics. This rule is necessary to provide for the safety of life on the navigable waters immediately before, during, and after a fireworks display that involves multiple barge launch sites on a highly congested waterway. We invite your comments on this proposed rulemaking.

DATES: Comments and related material must be received by the Coast Guard on or before May 27, 2022.

ADDRESSES: You may submit comments identified by docket number USCG-2022-0186 using the Federal Decision Making Portal 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.

FOR FURTHER INFORMATION CONTACT: For information about this document call or email MST1 Stacy Stevenson, Waterways Management Division, U.S. Coast Guard; telephone 718-354-4197, email D01-SMB-SecNY-Waterways@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR Code of Federal Regulations
COTP Captain of the Port New York
DHS Department of Homeland Security
FR Federal Register
LLNR Light List Number
NPRM Notice of proposed rulemaking
OMB Office of Management and Budget
§ Section
U.S.C. United States Code

II. Background, Purpose, and Legal Basis

On March 7, 2022, the Coast Guard received an Application for Marine Event for the annual 4th of July fireworks display. The Captain of the Port New York (COTP) has determined that this event in close proximity to marine traffic poses a significant risk to public safety and property. The special local regulation proposed mimics those limited access areas established for 4th of July in previous years, with the addition of a moving protection zone

around the loaded fireworks barges that will be enforced from the point of departure from the loading facility until placement in show position. As in previous years, a buffer zone will be established around the barges and four separate viewing areas that will separate vessels based on length. Multiple fireworks displays will commence simultaneously producing a relatively large fallout zone over the East River during a time when the East River and New York Harbor experiences heavy vessel congestion which necessitates the need for the control of vessel movement immediately before, during, and after this display.

The combination of multiple simultaneous fireworks displays on the East River where a significant increase of recreational vessel traffic is

anticipated has the potential to result in serious injuries or fatalities. In order to protect the safety of all waterway users including event participants and spectators, this proposed rule would establish a moving protection zone around the loaded fireworks barges, a buffer zone around the barges while they are in show position, and four separate viewing areas separating vessels by size. The purpose of this proposed rulemaking is to ensure the safety of participants, non-participants, and transiting vessels on the navigable waters in the vicinity of the fireworks display and the spectator zone before, during, and after the scheduled event. The Coast Guard proposes this rulemaking under the authority of 46 U.S.C. 70041.

III. Discussion of Proposed Rule

The Coast Guard proposes to establish a special local regulation annually on July 4th or July 5th from 5:30 p.m. through 11:30 p.m. This special local regulation will include a moving protection zone excluding all vessels from entering within a 25-yard radius from each loaded fireworks barge from the point of departure from the loading facility, during the transit of the New York Harbor, and until the placement in show position on the East River. The buffer zone will exclude all nonparticipating vessels from the area surrounding the barges immediately before, during, and after the display. Four separate viewing areas will be established that will separate vessels based on vessel length.

BILLING CODE 9110-04-P

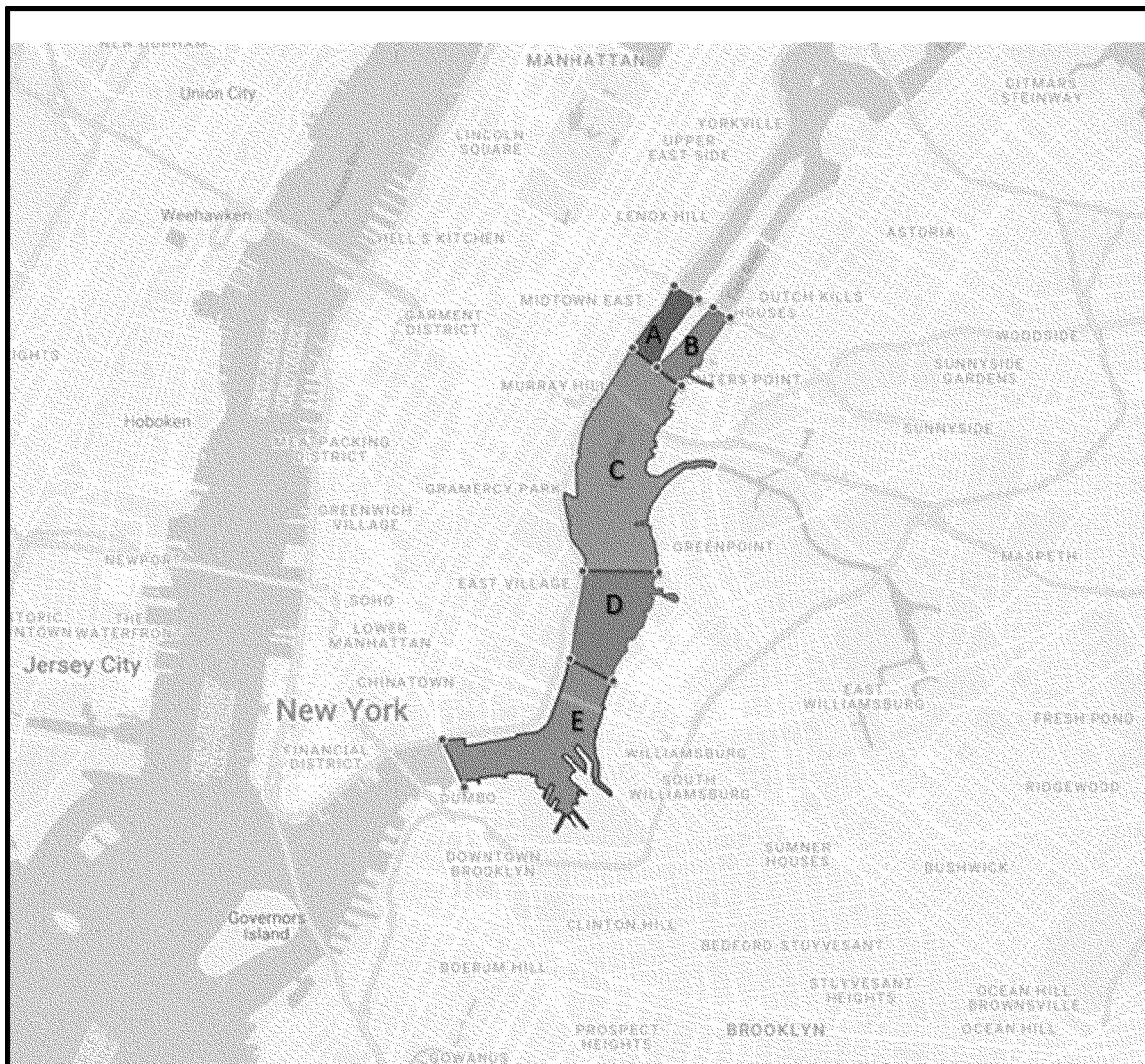


Illustration showing location of regulated areas.

The duration of the areas are intended to ensure the safety of vessels, participants, spectators, and those transiting the area during the fireworks display. Navigation rules shall apply at all times within the areas. The Coast Guard will provide notice of the special local regulation by Local Notice to Mariners, Broadcast Notice to Mariners, and on-scene designated representatives.

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, and we discuss First Amendment rights of protestors.

A. Regulatory Planning and Review

Executive Orders 12866 and 13563 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. This NPRM has not been designated a “significant regulatory action,” under Executive Order 12866. Accordingly, this proposed rule has not been reviewed by the Office of Management and Budget (OMB).

This regulatory action determination is based on the size, location, and duration of the special local regulation. The special local regulation is limited in duration and to a narrowly tailored geographic area. In addition, although this rule restricts access to the waters encompassed by the local regulation, the effect of this rule will not be significant because the local waterway users will be notified in advance via public Broadcast Notice to Mariners to ensure the special local regulation will result in minimum impact. Mariners will therefore be able to transit outside the periods of enforcement of the special local regulation. Additionally, mariners may be able to transit during a portion of the enforcement period with approval from the COTP or designated representative. The entities most likely affected are commercial vessels and pleasure craft engaged in recreational activities.

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 regulated area 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. The maritime public will be advised in advance of this special local regulation via Broadcast Notice to Mariners.

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 call for no 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 regulated area lasting under 6 hours that would limit persons or vessels from transiting a portion of the East River during the scheduled event. Normally such actions are categorically excluded from further review under paragraph L61 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.

G. Protest Activities

The Coast Guard respects the First Amendment rights of protestors. Protesters are asked to call or email the person listed in the **FOR FURTHER INFORMATION CONTACT** section to coordinate protest activities so that your

message can be received without jeopardizing the safety or security of people, places, or vessels.

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 Decision Making Portal at <https://www.regulations.gov>. To do so, go to <https://www.regulations.gov>, type USCG–2022–0186 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. 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 100

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

For the reasons discussed in the preamble, the Coast Guard proposes to amend 33 CFR part 100 as follows:

PART 100—SAFETY OF LIFE ON NAVIGABLE WATERS

■ 1. The authority citation for part 100 continues to read as follows:

Authority: 46 U.S.C. 70041; 33 CFR 1.05–1.

■ 2. Add § 100.110 to read as follows:

§ 100.110 East River 4th of July Fireworks, East River, Manhattan, NY.

(a) *Regulated areas.* The regulations in this section apply to the following areas:

(1) *Area ALPHA:* All navigable waters of the East River, between the east shore of Manhattan and the west shore of Roosevelt Island south of the Ed Koch Queensboro Bridge encompassed by a line connecting the following points beginning at 40°45′31.46″ N, 73°57′31.42″ W, along the shore to 40°45′6.80″ N, 73°57′53.45″ W, east to Roosevelt Island at 40°44′59.42″ N, 73°57′40.57″ W, along the west shore of Roosevelt Island to the Ed Koch Queensboro Bridge at 40°45′26.02″ N, 73°57′19.15″ W, and back to the point of origin.

(2) *Area BRAVO:* All navigable waters of the East River, between the west shore of Queens and the east shore of Roosevelt Island south of the Ed Koch Queensboro Bridge encompassed by a line connecting the following points beginning at 40°45′22.89″ N, 73°57′12.06″ W, along the western shore of Roosevelt Island to 40°44′59.42″ N, 73°57′40.57″ W, east to 40°44′52.25″ N, 73°57′28.08″ W, north along the west shore to the Ed Koch Queensboro Bridge at 40°45′18.82″ N, 73°57′2.91″ W, and back to the point of origin.

(3) *Area CHARLIE:* All navigable waters of the East River encompassed by a line connecting the following points beginning at 40°45′6.80″ N, 73°57′53.45″ W, then south along the shore of Manhattan to 40°43′40.29″ N, 73°58′18.37″ W, across the East River to Brooklyn at 40°43′39.68″ N, 73°57′39.74″ W, then north along the east shore of the East River to 40°44′52.25″ N, 73°57′28.08″ W including the navigable waters of Newtown Creek to the Pulaski Bridge, back to the point of origin.

(4) *Area DELTA:* All navigable waters of the East River encompassed by a line connecting the following points beginning at 40°43′40.29″ N, 73°58′18.37″ W, then south along the shore of Manhattan to 40°43′06″ N, 73°58′25″ W, across the East River to Brooklyn at 40°42′57.34″ N, 73°58′3.03″ W, and north along the shore of Brooklyn to 40°42′15.87″ N, 73°59′19.60″ W, then along the shore of

Brooklyn to 40°42′57.34″ N, 73°58′3.03″ W, and then back to the point of origin.

(5) *Area ECHO:* All navigable waters of the East River encompassed by a line connecting the following points beginning at 40°43′06″ N, 73°58′25″ W, then along the shore to the Manhattan Bridge at 40°42′34.74″ N, 73°59′30.65″ W, across the East River to Brooklyn at 40°42′15.87″ N, 73°59′19.60″ W, then along the Brooklyn side of the East River to 40°42′57.34″ N, 73°58′3.03″ W, and then back to the point of origin. These coordinates are based on (NAD 83).

(6) *Moving Protection Zone:* A moving protection zone on all navigable waters within a 50 yard radius of the participating barges while they are loaded with explosive material will be enforced from the point of departure within the COTP New York zone until placement at the intended destination. The point of departure will be determined each year prior to enforcement of the moving protection zone and the details will be released through a Broadcast Notice to Mariners.

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

Designated Representative is any 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 (COTP) New York in the enforcement of this section.

Official Patrol Vessel means any Coast Guard, Coast Guard Auxiliary, Federal, State or local law enforcement vessel assigned or approved by the COTP New York to assist in the enforcement of this section.

Spectator means a person or vessel not registered with the event sponsor as participants or official patrol vessels.

(c) *Regulations.* (1) In accordance with the special local regulations in section 100.35 of this part, entry into, transiting, or anchoring within the limited access area is prohibited, unless authorized by the COTP or a designated representative.

(2) All vessels that are authorized by the COTP or a designated representative to enter the limited access areas established by this section must adhere to the following restrictions:

(i) Area ALPHA access is limited to vessels greater than or equal to 20 meters (65.6ft) in length.

(ii) Area BRAVO access is limited to vessels less than 20 meters (65.6ft) in length.

(iii) All vessels are prohibited from entering area CHARLIE without permission from the COTP or a designated representative.

(iv) Area DELTA access is limited to vessels less than 20 meters (65.6ft) in length.

(v) Area ECHO access is limited to vessels greater than or equal to 20 meters (65.6ft) in length.

(vi) All vessels are prohibited from entering the moving protection zone without permission from the COTP or a designated representative.

(vii) Vessels desiring to utilize any of these limited access areas must enter the area by 7:30 p.m.

(3) During periods of enforcement all persons and vessels in the limited access areas must comply with all lawful orders and directions from the COTP New York or the COTP New York's designated representative.

(4) Vessel operators desiring to enter or operate within a limited access area should contact the COTP New York at (718) 354-4356 or on VHF 16 to obtain permission.

(5) Spectators or other vessels must not anchor, block, loiter or impede the transit of event participants or official patrol vessels in the limited access area during the effective dates and times unless authorized by COTP New York or designated representative.

(6) The COTP or a representative will inform the public through local notice to mariners and/or Broadcast Notices to Mariners of the enforcement period for the regulated area as well as any changes of the enforcement times.

(d) *Enforcement period.* This section will be enforced annually on July 4, from 5:30 p.m. to 11:30 p.m. In the event the fireworks display is postponed due to inclement weather, this section will be enforced on July 5, from 5:30 p.m. to 11:30 p.m.

Dated: April 11, 2022.

Z. Merchant,

Captain, U.S. Coast Guard, Captain of the Port New York.

[FR Doc. 2022-08944 Filed 4-26-22; 8:45 am]

BILLING CODE 9110-04-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG-2022-0082]

RIN 1625-AA87

Security Zone; Naval Submarine Base New London, Groton, CT

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard is proposing to modify the security zone boundaries surrounding Naval Submarine Base New London in Groton, CT. The proposed amendment to the security zone is to encompass the entire operational area of the Naval Submarine Base. We invite your comments on this proposed rulemaking.

DATES: Comments and related material must be received by the Coast Guard on or before May 27, 2022.

ADDRESSES: You may submit comments identified by docket number USCG-2022-0082 using the Federal Decision Making Portal 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.

FOR FURTHER INFORMATION CONTACT: If you have questions about this proposed rulemaking, call or email Marine Science Technician 2nd Class Mark Paget, Waterways Management Division, Sector Long Island Sound; telephone: (203) 468-4583; email: Mark.A.Paget@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR Code of Federal Regulations
COTP Captain of the Port Long Island Sound
CT Connecticut
DHS Department of Homeland Security
FR Federal Register
NPRM Notice of proposed rulemaking
§ Section
U.S.C. United States Code

II. Background, Purpose, and Legal Basis

On August 15, 2003 the Coast Guard published a final rule entitled "Regulated Navigation Areas, Safety and Security Zones; Long Island Sound Marine Inspection and Captain of the Port Zone" in the **Federal Register** (68 FR 48798). With this rule we added 33 CFR 165.153 creating a regulated navigation area establishing a speed restriction in the vicinity of Naval Submarine Base New London and the Lower Thames River.

Later, on February 10, 2012, the Coast Guard published a final rule entitled "Special Local Regulations; Safety and Security Zones; Recurring Events in Captain of the Port Long Island Sound Zone" in the **Federal Register** (77 FR

6955). With this rule we added 33 CFR 100.100 and revised §§ 165.151 and 165.154. The changes removed 37 regulated areas, established 33 new safety zones, three special local regulations, one security zone, and consolidated and simplified these regulations.

The Naval Submarine Base New London, Groton, CT, is the home to a portion of the U.S. Navy's Fast Attack Nuclear Submarines. During a recent security assessment of the base, it was determined that the existing security zone does not adequately cover the entirety of naval assets, piers, or planned pier extension projects. Therefore, Naval Submarine Base New London has requested to expand the existing security zone to safeguard its waterfront facility and its naval vessels while moored from destruction, loss, or injury from sabotage or other subversive acts, or other causes of a similar nature.

The purpose of this rulemaking is to modify and expand the existing security zone cited in 33 CFR 165.154(a)(3). The Captain of the Port Long Island Sound (COTP) proposes to modify current points in the boundary of the security zone. This would allow the zone to completely encompass the security barriers and allow room for planned pier expansion projects.

III. Discussion of Proposed Rule

Part 165 of 33 CFR contains specific regulated navigation areas and limited access areas to prescribe general regulations for different types of limited or controlled access areas and regulated navigation areas and list specific areas and their boundaries. Section 165.154 establishes Safety and Security Zones: Captain of the Port Long Island Sound Zone.

The Coast Guard proposes to modify the location of the existing security zone listed in 33 CFR 165.154(a)(3) Safety and Security Zones: Captain of the Port Long Island Sound Zone, to expand the zone, as indicated in the illustration below. This expansion would allow the zone to completely encompass the security barriers and allow room to expand piers as required.

BILLING CODE 9110-04-P