

(d) *Applicability date.* This section applies to requests received by the IRS after May 20, 2025.

Edward Killen,

Acting Chief Tax Compliance Officer.

Approved: May 5, 2025.

Kevin M. Salinger,

Acting Assistant Secretary of the Treasury (Tax Policy).

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2024-0198]

RIN 1625-AA09

Drawbridge Operation Regulation; Atlantic Intracoastal Waterway, Beaufort, SC

AGENCY: Coast Guard, Department of Homeland Security (DHS).

ACTION: Final rule.

SUMMARY: The Coast Guard is modifying the operating schedule that governs the Lady's Island (Woods Memorial) Bridge across the Atlantic Intracoastal Waterway (AICW) (Beaufort River), mile 536.0, at Beaufort, SC. We are modifying the specific requirement for the seasonal operating schedule. This action will assist in reducing vehicular traffic congestion and provide a consistent operating schedule for the bridge.

DATES: This rule is effective June 20, 2025.

ADDRESSES: To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>. Type the docket number (USCG-2024-0198) in the "SEARCH" box and click "SEARCH". In the Document Type column, select "Supporting & Related Material."

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or email Ms. Jennifer Zercher, Bridge Management Specialist, Seventh Coast Guard District; telephone 571-607-5951, email Jennifer.N.Zercher@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR Code of Federal Regulations
DHS Department of Homeland Security
FR Federal Register
OMB Office of Management and Budget
NPRM Notice of proposed rulemaking

§ Section
U.S.C. United States Code
SC South Carolina
SCDOT South Carolina Department of Transportation
TD Temporary Deviation
AICW Atlantic Intracoastal Waterway

II. Background Information and Regulatory History

On March 20, 2024, the Coast Guard published a temporary deviation entitled "Drawbridge Operation Regulation; Atlantic Intracoastal Waterway, Beaufort, SC" in the **Federal Register** (89 FR 19731). That temporary deviation, effective from 12:01 a.m. on March 25, 2024, through 11:59 p.m. on September 29, 2024, allowed Lady's Island (Woods Memorial) Bridge to operate without a seasonal opening schedule. Fifteen comments were received during the test period and those comments were addressed in the NPRM.

On October 25, 2024, the Coast Guard published a notice of proposed rulemaking entitled "Drawbridge Operation Regulation; Atlantic Intracoastal Waterway, Beaufort, SC" in the **Federal Register** (89 FR 85117). There we stated why we issued the NPRM, and invited comments on our proposed regulatory action related to this regulatory change. During the comment period that ended December 9, 2024, we received 70 comments, and those comments are addressed in section IV of this final rule.

III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under authority 33 U.S.C. 499.

Lady's Island (Woods Memorial) Bridge across the Atlantic Intracoastal Waterway (AICW) Beaufort River, mile 536.0, at Beaufort, SC, is a swing bridge with a 30-foot vertical clearance at mean high water in the closed position. The normal operating schedule for the bridge is found in 33 CFR 117.911(f).

SCDOT requested the Coast Guard consider changing the operating schedule for the Lady's Island (Woods Memorial) Bridge by removing the seasonal operating schedule which would align with other drawbridges along the AICW in SC. The change would also extend restrictions during peak traffic hours to assist with alleviating vehicle congestion.

IV. Discussion of Comments, Changes and the Final Rule

The Coast Guard provided a comment period of 45 days on the NPRM, and we received 70 comments. Most of the comments, approximately 47, were in favor of the proposed changes. Some of the commentors in favor of the proposed

changes were unaware the swing bridge is currently regulated to allow for scheduled openings to assist with vehicle congestion. Some commentors alluded that the swing bridge opens on demand and it should not open on demand because vehicle traffic is more important. The Coast Guard has the responsibility to ensure the reasonable needs of navigation are maintained while assisting with competing modes of transportation. Some comments also asserted that reducing openings will benefit the aging swing bridge and help with operational integrity. Regardless of the swing bridge's age, SCDOT is required by Federal law to maintain the working machinery in good operating condition. If the swing bridge is experiencing frequent operating failures that result in impacts to navigation, SCDOT would be subject to enforcement proceedings. Specific drawbridge operating schedules are not issued to relieve the owner or operator of the duty to properly maintain or operate the swing span to save wear and tear on the structure or machinery.

Eight comments proposed alternate operating schedules that would not meet the reasonable needs of navigation. The commentors' proposed alternate operating schedules included: no openings from 11 a.m. to 1 p.m. for lunch; the restricted openings should begin at 3 p.m.; no openings for navigation between 8 a.m. to 4:30 p.m.; no openings during school hours, and no openings on Sundays during church hours. These proposed alternate operating schedules do not meet the reasonable needs of navigation and could lead to unsafe conditions for vessels plying these waters. Additionally, there is a high-level fixed bridge, McTeer Bridge, approximately two miles away which provides an alternate route for vehicle traffic. The AICW is a Federal Project Waterway that extends over 1,500 miles from Boston to Florida Bay. It is the main waterway artery for all recreational and commercial traffic that are unable to safely transit offshore.

Nine comments gave no opinion on the proposed rule and provided general comments that were outside the scope of the proposed rule. One comment was a duplicate comment.

Five comments were against the proposed changes. The first comment opposing the proposed change stated that with the drawbridge operation regulation at the Wappoo Creek Bridge, this action will make the transit difficult for boats slower than 10 knots and it will force mariners to transit during the night or offshore when navigation is inherently more dangerous. The

distance between these bridges is approximately 65 miles, with planning, mariners should be able to reasonably transit the AICW. Three comments stated they enjoy watching the bridge open, vehicles have an alternate route and feel it does not open frequently. Vehicle traffic does have an alternate route and bridge logs show the bridge opens on average seven times a day which would be considered infrequent. One commentor against the proposed change stated the City of Beaufort had the opportunity to replace the aging bridge but chose to keep it as a designated historical landmark. The choice to keep the low-level swing bridge should not be to the detriment of navigation. As previously stated, SCDOT is required by Federal law to properly maintain the swing bridge regardless of age and provide navigation with openings per Federal regulations.

This rule modifies the operating schedule for the Lady's Island (Woods Memorial) Bridge by removing the seasonal operating schedule and extending restrictions during peak traffic hours to assist with alleviating vehicle congestion. The bridge will continue to open on demand on Saturday, Sunday, Federal holidays, and daily each evening. Monday through Friday the swing bridge will open once an hour as designated and it will be allowed to remain closed to navigation during peak traffic times. Public vessels of the United States, vessels in distress, and tugs with tows are allowed to pass at any time. There are no changes from the regulatory text in the proposed rule.

V. Regulatory Analyses

We developed this 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 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 rule has not been designated a "significant regulatory action," under section 3(f) of Executive Order 12866. Accordingly, it has not been reviewed by the Office of Management and Budget (OMB).

This regulatory action determination is based on the ability that vessels can still transit the bridge at the designated times. Vessels able to transit without a drawbridge opening may do so at any time.

B. Impact on Small Entities

The Regulatory Flexibility Act of 1980 (RFA), 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 rule will not have a significant economic impact on a substantial number of small entities.

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

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 rule. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency's responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1–888–REG–FAIR (1–888–734–3247). The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.

C. Collection of Information

This rule calls for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

D. Federalism and Indian Tribal Government

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 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 rule does not have Tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does 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.

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 rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

F. Environment

We have analyzed this rule under Department of Homeland Security Management Directive 023–01, Rev. 1, associated implementing instructions, and Environmental Planning Policy COMDTINST 5090.1 (series) which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321–4370f). The Coast Guard has determined 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 rule promulgates the operating regulations or procedures for drawbridges and is categorically excluded from further review, under paragraph L49, of Appendix A, Table 1 of DHS Instruction Manual 023–01–001–01, Rev. 1.

Neither a Record of Environmental Consideration nor a Memorandum for the Record are required for this rule.

List of Subjects in 33 CFR Part 117

Bridges.

For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 117 as follows:

PART 117—DRAWBRIDGE OPERATION REGULATIONS

■ 1. The authority citation for part 117 continues to read as follows:

Authority: 33 U.S.C. 499; 33 CFR 1.05–1; and DHS Delegation No. 00170.1, Revision No. 01.3.

■ 2. Amend § 117.911 by revising paragraph (f) to read as follows:

§ 117.911 Atlantic Intracoastal Waterway, Little River to Savannah River.

* * * * *

(f) *Lady's Island (Woods Memorial) Bridge, across the Beaufort River, mile 536.0, at Beaufort, SC.* The draw shall operate as follows:

(1) Monday through Friday, except Federal holidays:

(i) From 6 a.m. to 9:29 a.m. and 3:31 p.m. to 7 p.m., the draw need not open to navigation; and,

(ii) Between 9:30 a.m. and 3:30 p.m., the draw need open only once an hour on the half hour.

(2) At all other times the draw shall open on signal.

Dated: May 13, 2025.

Douglas M. Schofield,

Rear Admiral, U.S. Coast Guard, Commander, Coast Guard Seventh District.

[FR Doc. 2025–08990 Filed 5–19–25; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG–2025–0367]

RIN 1625–AA00

Safety Zone; Graduation Fireworks, San Francisco Bay, San Francisco, CA

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone for navigable waters of the San Francisco Bay, outside McCovey Cove, in San Francisco, CA in support of a fireworks display on May 23, 2025. The safety zone is necessary to protect personnel, vessels, and the marine environment from potential hazards created by pyrotechnics. Unauthorized persons or vessels are prohibited from entering into, transiting through, or remaining in the safety zone without the permission of the Captain of the Port Sector San Francisco or designated representative.

DATES: This rule is effective from noon until 10:05 p.m. on May 23, 2025.

ADDRESSES: To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG–2025–0367 in the search box and click

“Search.” Next, in the Document Type column, select “Supporting & Related Material.”

FOR FURTHER INFORMATION CONTACT: If you have questions about this rule, call or email Lieutenant William Harris, Sector San Francisco Waterways, U.S. Coast Guard; telephone 415–399–7443, email SFWaterways@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR Code of Federal Regulations
DHS Department of Homeland Security
FR Federal Register
NPRM Notice of Proposed Rulemaking
§ Section
U.S.C. United States Code

II. Background Information and Regulatory History

The Coast Guard is issuing this temporary rule under the authority in 5 U.S.C. 553(b)(B). This statutory provision authorizes an agency to issue a rule without prior notice and opportunity to comment when the agency for good cause finds that those procedures are “impracticable, unnecessary, or contrary to the public interest.” The Coast Guard finds that good cause exists for not publishing a notice of proposed rulemaking (NPRM) with respect to this rule because the Coast Guard received insufficient notice of the event to follow those procedures. It is impracticable to publish an NPRM, solicit comments, and consider any comments prior to issuing a final rule because we must establish this safety zone by May 23, 2025.

Also, under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Delaying the effective date of this rule would be impracticable because action is needed to respond to the potential safety hazards associated with the fireworks display outside McCovey Cove in San Francisco, CA on May 23, 2025.

III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under authority in 46 U.S.C. 70034. The Captain of the Port Sector San Francisco (COTP) has determined that potential hazards associated with the scheduled San Francisco State University (SFSU) Graduation Fireworks display on May 23, 2025, will be a safety concern for anyone within a 100-foot radius of the fireworks vessel during loading and staging, and a 900-foot radius of the vessel 30-minutes before the commencement, during the display, and 30-minutes after the conclusion of the fireworks display. This rule is needed to

protect personnel, vessels, and the marine environment in the navigable waters around the fireworks vessel and during the fireworks display.

IV. Discussion of the Rule

This rule establishes a temporary safety zone from noon until 10:05 p.m. on May 23, 2025. The safety zone will cover all navigable waters within 100 feet of the fireworks vessel during loading, staging, and transit from Pier 68, Wharf 4, San Francisco, and until 30 minutes after completion of the fireworks display. During the loading, staging, and transit of the fireworks vessel scheduled to take place between noon and 8:45 p.m. on May 23, 2025, until 30 minutes prior to the start of the fireworks display, the safety zone will encompass the navigable waters around and under the fireworks vessel, from surface to bottom, within a circle formed by connecting all points 100 feet out from the fireworks vessel. The fireworks display is scheduled to start at 9:30 p.m. and end approximately 9:35 p.m. on May 23, 2025, outside of McCovey Cove within the San Francisco Bay in San Francisco, CA.

At 9 p.m., which is 30 minutes prior to the commencement of the 5-minute fireworks display, the safety zone will increase in size and encompass the navigable waters around and under the fireworks vessel, from surface to bottom, within a circle formed by connecting all points 900-feet from the circle center at approximate position 37°46'36" N, 122°22'56" W (NAD 83). The safety zone will terminate at 10:05 p.m. on May 23, 2025, or as announced via Broadcast Notice to Mariners.

This regulation is necessary to keep persons and vessels away from the immediate vicinity of the fireworks loading, staging, transit, and display site. Except for persons or vessels authorized by the COTP or the COTP's designated representative, no person or vessel may enter or remain in a restricted area. A “designated representative” means a Coast Guard Patrol Commander, including a Coast Guard coxswain, petty officer, or other officer operating a Coast Guard vessel, or a Federal, State, or local officer designated by or assisting the COTP in the enforcement of the safety zone. This regulation is necessary to ensure the safety of participants, spectators, and transiting vessels.

V. Regulatory Analyses

We developed this rule after considering numerous statutes and Executive orders related to rulemaking. Below we summarize our analyses