

current state and county regulations; and (4) the DEIS did not include adequate analysis of the economic, social, and cultural impacts of the proposal. The State recommended that the HIHWNMS should instead focus on regulatory gaps and avoid duplicating existing regulations.

The Sanctuary Advisory Council (SAC) formed a working group to evaluate the Draft Management Plan and DEIS and to provide recommendations to the SAC. At the July 20, 2015, SAC meeting in Honolulu, the council voted to support the full recommendations as formulated by the working group and forward them to sanctuary management. The SAC voted to support the transition to ecosystem-based management, and was supportive of the sanctuary's proposed work on key issues and geographies, while recognizing the importance of co-management between NOAA and the State.

II. Basis for Withdrawing the Proposed Rule

Throughout the management plan review process and following the end of public comment period, NOAA and DLNR as co-managers engaged in a dialog to consider how to address the issues raised during the management plan review process, including the concerns from the State agencies. On January 22, 2016, NOAA received a letter from DLNR expressing concerns that expanding the HIHWNMS to an ecosystem-based sanctuary would provide a new definition of sanctuary resources that could restrict the State's ability to recover damages for violations of state laws and rules governing natural resources within the sanctuary. The State expressed support for the concept of ecosystem-based management but did not support the expanded definition of sanctuary resources in state waters. DLNR requested that HIHWNMS consider adding additional marine mammals, but not their habitat, as sanctuary resources, citing this as a way for the sanctuary to further build on its unique strengths and complement existing state functions. On January 26, 2016, NOAA responded to DLNR's letter and expressed NOAA's view that adding marine mammals without including their habitat would be inconsistent with the National Marine Sanctuaries Act. It is NOAA's view that the definition of "sanctuary resource" (16 U.S.C. 1432) does not allow NOAA to exclude habitat since habitat clearly "contributes to the value of the sanctuary." This view of the definition is consistent with the March 2015 DEIS which analyzed the proposal to expand the purpose of the national marine sanctuary.

Under the National Marine Sanctuaries Act (16 U.S.C. 1434(b)(1)), and the terms of the 1998 compact agreement, the Governor of Hawai'i would have the ability to formally object to the proposed changes to the HIHWNMS before any change were finalized in State waters. Given the respective positions of NOAA and DLNR on the proposal, and NOAA's desire to continue effective co-management of the sanctuary with the State, NOAA has decided to withdraw this proposal in light of the Governor's likely objection. NOAA will continue to co-manage the current humpback whale-focused sanctuary with the State of Hawai'i.

III. Withdrawal

In consideration of the foregoing, NOAA hereby withdraws the NPRM for NOAA Docket No. NOAA-NOS-2015-0028, as published in the **Federal Register** on March 26, 2015 (80 FR 16223).

Dated: March 2, 2016.

John Armor,
Acting Director, Office of National Marine Sanctuaries.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-129067-15]

RIN 1545-BM99

Definition of Political Subdivision; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains corrections to a notice of proposed rulemaking and notice of public hearing (REG-129067-15) published in the **Federal Register** on Tuesday, February 23, 2016, (81 FR 8870) that specifies the elements of a political subdivision for purposes of tax-exempt bonds. The corrections amend the applicability dates of the proposed definition of political subdivision to provide transition rules with respect to bonds issued before the general applicability date and certain refunding bonds.

DATES: Written or electronic comments for the notice of proposed rulemaking and notice of public hearing published

at 81 FR 8870, February 23, 2016, are still being accepted and must be received by May 23, 2016. Request to speak and outlines of topics to be discussed at the public hearing scheduled for June 6, 2016, at 10:00 a.m., are also still being accepted and must be received by May 23, 2016.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-129067-15), Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered to: CC:PA:LPD:PR Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-129067-15), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (REG-129067-15). The public hearing will be held at the Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: Concerning the correction to the proposed regulations, Spence Hanemann at (202) 317-6980; concerning submissions of comments and the hearing, Oluwafunmilayo (Funmi) Taylor at (202) 317-6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking and notice of public hearing that is the subject of this correction is under section 103 of the Internal Revenue Code.

Need for Correction

As published in the **Federal Register** (81 FR 8870, February 23, 2016), § 1.103-1(c) of the notice of proposed rulemaking and notice of public hearing proposes a new definition of political subdivision. Section 1.103-1(d)(1) provides that, except as otherwise provided in §§ 1.103-1(d)(2) through (4), § 1.103-1 (including § 1.103-1(c)) applies to all entities for all purposes of sections 103 and 141 through 150 beginning on the date 90 days after the publication of the Treasury decision adopting the rules as final regulations in the **Federal Register**. Section 1.103-1(d)(2) provides that, for purposes of determining whether bonds are obligations of a political subdivision under section 103, the definition of political subdivision in § 1.103-1(c) does not apply to an entity with respect to bonds that are issued before the general applicability date under § 1.103-1(d)(1). Section 1.103-1(d)(3)

provides that, for purposes of determining whether refunding bonds of an entity are obligations of a political subdivision under section 103, the definition of political subdivision in § 1.103–1(c) does not apply to an entity with respect to refunding bonds that are issued on or after the general applicability date under § 1.103–1(d)(1) to refund bonds with respect to which § 1.103–1(c) otherwise does not apply, provided the weighted average maturity of the refunding bonds is no longer than the remaining weighted average maturity of the refunded bonds. Section 1.103–1(d)(4) provides that, for existing entities that are created or organized before March 24, 2016, the definition of political subdivision in § 1.103–1(c) does not apply for any purpose of sections 103 and 141 to 150 during the three-year period beginning on the general applicability date under § 1.103–1(d)(1).

After publication of the notice of proposed rulemaking and notice of public hearing in the **Federal Register** (81 FR 8870, February 23, 2016), the Treasury Department and the IRS received comments requesting that the transition rule in § 1.103–1(d)(2) be applied not only for purposes of determining whether bonds are the obligations of a political subdivision under section 103 but also for other purposes of sections 103 and 141 through 150. Commenters explained that, without a transition rule for the private activity bond rules under section 141, certain bonds issued before the notice of proposed rulemaking and notice of public hearing was published in the **Federal Register** may become private activity bonds under section 141 at the expiration of the three-year period provided in § 1.103–1(d)(4). Certain bonds offered after the notice of proposed rulemaking and notice of public hearing was published in the **Federal Register** but before the general applicability date under § 1.103–1(d)(1) present similar issues.

In response to these comments and to ensure that the notice of proposed rulemaking and notice of public hearing is fully prospective in effect, this document amends the transition rules for the definition of political subdivision in §§ 1.103–1(d)(2) and (3) to apply not only for purposes of determining whether bonds are the obligations of a political subdivision under section 103 but also for all other purposes of sections 103 and 141 through 150, including the private activity bond rules. This document also amends the transition rule for refunding bonds in § 1.103–1(d)(3) to provide relief consistent with that provided in

§ 1.103–1(d)(2), as amended. The effect of the amendment to § 1.103–1(d)(2) is that the proposed definition of political subdivision will not apply for any purpose under sections 103 and 141 through 150 to any bond issued prior to the general applicability date under § 1.103–1(d)(1). The effect of the amendment to § 1.103–1(d)(3) is that the proposed definition of political subdivision will not apply for any purpose under sections 103 and 141 through 150 to bonds issued to refund bonds covered by the transition rule in § 1.103–1(d)(2), provided that the weighted average maturity is not extended.

Correction to Publication

Accordingly, the notice of proposed rulemaking and notice of public hearing published in the **Federal Register** (81 FR 8870) on February 23, 2016, is corrected as follows:

§ 1.103–1 [Corrected]

- 1. On page 8873, third column, the third through twelfth lines of paragraph (d)(2) are corrected to read “*bonds*. For all purposes of sections 103 and 141 through 150, the definition of political subdivision in paragraph (c) of this section does not apply with respect to bonds that are issued before the general applicability date under paragraph (d)(1) of this section.”
- 2. On page 8873, third column, the third through eighteenth lines of paragraph (d)(3) are corrected to read “*bonds*. For all purposes of sections 103 and 141 through 150, the definition of political subdivision in paragraph (c) of this section does not apply with respect to refunding bonds that are issued on or after the general applicability date under paragraph (d)(1) of this section to refund bonds with respect to which paragraph (c) of this section otherwise does not apply, provided that the weighted average maturity of the refunding bonds is no longer than the remaining weighted average maturity of the refunded bonds.”

Martin V. Franks,

Chief, Publications and Regulations Branch,
Legal Processing Division, Associate Chief
Counsel (Procedure and Administration).

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DEPARTMENT OF LABOR

Office of the Secretary

29 CFR Part 13

RIN 1235–AA13

Establishing Paid Sick Leave for Federal Contractors

AGENCY: Wage and Hour Division, Department of Labor.

ACTION: Proposed rule; extension of comment period.

SUMMARY: This document extends the period for filing written comments until April 12, 2016 on the proposed rulemaking: Establishing Paid Sick Leave for Federal Contractors. The Notice of Proposed Rulemaking (NPRM) was published in the **Federal Register** on February 25, 2016. The Department of Labor (Department) is taking this action in order to provide interested parties additional time to submit comments.

DATES: The agency must receive comments on or before April 12, 2016. The period for public comments, which was set to close on March 28, 2016, will be extended to April 12, 2016. Comments must be received by 11:59 p.m. on April 12, 2016.

ADDRESSES: You may submit comments, identified by Regulatory Information Number (RIN) 1235–AA13, by either one of the following methods:

Electronic comments: Through the Federal eRulemaking Portal at <http://www.regulations.gov>. Follow the instructions for submitting comments.

Written comments: Through mail addressed to Robert Waterman, Compliance Specialist, Division of Regulations, Legislation and Interpretation, Wage and Hour Division, U.S. Department of Labor, Room S–3510, 200 Constitution Avenue NW., Washington, DC 20210.

Instructions: Please submit one copy of your comments by only one method. All submissions received must include the agency name (Wage and Hour Division) and Regulatory Information Number identified above for this rulemaking (1235–AA13). All comments received will be posted without change to <http://www.regulations.gov>, including any personal information provided. Consequently, prior to including any individual’s personal information such as Social Security Number, home address, telephone number, and email addresses in a comment, the Department urges commenters to carefully consider that their submissions are a matter of public record and will be publicly