or (3) the inclusion of domestic material will increase the cost of the overall project contract by more than 25 percent. 23 U.S.C. 313(b). In this instance, NHTSA has determined that a waiver is appropriate for the purchase of the consumer-use motorcycle helmets because there is no sufficient product produced domestically that meets the need identified by FDOT.

FDOT seeks a waiver to purchase motorcycle helmets for use by its program called "The Demonstration to Promote Motorcycle Helmet Use," and other motorcycle safety education and injury prevention programs. FDOT requests to purchase a maximum of 150 helmets using Section 403 funds and 85 helmets using Section 402 funds at a per unit cost of $100 to $150. FDOT also plans to purchase 4 consumer-use helmets for law enforcement officers using Section 402 funds at an estimated cost of $300 each. Although the State of Florida does not require motorcyclists to wear a helmet, Florida aims to increase helmet use through alternate efforts, such as raffles for helmets and exchanges that allow motorcyclists to receive DOT-compliant helmets for trading in non-DOT-compliant helmets. FDOT seeks to use Federal grant funds to purchase motorcycle helmets for use during these outreach activities at motorcycle rallies and events. FDOT will use the motorcycle helmets to encourage participation in its helmet safety education programs, focus groups, and surveys at these events. FDOT states that its proposed helmet drawings and exchange program will incentivize the use of helmets within the segment of the motorcycle rider community that is suspicious of the safety benefits of helmet use. FDOT also seeks to use Federal grant funds to purchase 2 helmets for use by law enforcement officers on the Florida State University Police Department motorsports team to promote motorcycle safety and discourage illegal street racing and 2 helmets for use by law enforcement officers to blend in with other motorcyclists during law enforcement activities.

FDOT seeks to use these motorcycle helmets for its program because they are designed specifically for consumers. FDOT believes that using these motorcycle helmets as an incentive should encourage and increase the use of helmets within the motorcycling community. Florida is unable to identify, however, any motorcycle helmets that meet the Buy America requirements. FDOT conducted phone calls and web searches but was unable to find an American made motorcycle helmet. NHTSA is aware of only one brand of consumer-use motorcycle helmet that is produced in the United States: Super Seer Corporation (Seer), a Colorado-based custom motorcycle helmet manufacturer. Seer primarily produces helmets for law enforcement. It also makes one model (Seer Touring Helmet) for public use. The Seer helmet is not offered to the general public through retail outlets. These custom motorcycle helmets are not mass produced, rather they are hand-made to order. Consumers may purchase a custom helmet through Seer’s Internet Web site. Although these helmets are made in the United States, NHTSA believes they are not produced in sufficient and reasonably available quantities for FDOT’s purposes. NHTSA is not aware of any other motorcycle helmets produced in the United States. Though there are other American-based companies in this business, they manufacture their motorcycle helmets overseas. NHTSA assessed approximately forty motorcycle helmet brands and manufacturers, including HJC, Bell, and MHR. NHTSA found that all the companies produce their helmets overseas, in locations such as China, Taiwan, and Italy. Since consumer-use motorcycle helmets are unavailable from an American manufacturer in reasonably available quantities, the Buy America waiver is appropriate. NHTSA invites public comment on this conclusion.

In light of the above discussion, and pursuant to 23 U.S.C. 313(b)(2), NHTSA finds that it is appropriate to grant a waiver from the Buy America requirements to FDOT in order to purchase approximately 239 consumer-use motorcycle helmets. This non-availability waiver applies to Florida and all other States seeking to use Section 402 and Section 403 funds to purchase motorcycle helmets for the purposes mentioned herein. The waiver will continue through fiscal year 2015 and will allow the purchase of off-the-shelf consumer motorcycle helmets required for Florida’s demonstration motorcycle helmet program and other motorcycle safety and research programs. Accordingly, this waiver will expire at the conclusion of fiscal year 2015 (September 30, 2015). In accordance with the provisions of Section 117 of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy of Users Technical Corrections Act of 2008 (Pub. L. 110–244, 122 Stat. 1572), NHTSA is providing this notice as its finding that a waiver of the Buy America requirements is appropriate. Written comments on this finding may be submitted through any of the methods discussed above. NHTSA may reconsider these findings, if through comment, it learns of and can confirm the existence of a comparable domestically made product to the items granted a waiver.

These findings should not be construed as an endorsement or approval of any products by NHTSA or the U.S. Department of Transportation. The United States Government does not endorse products or manufacturers.


Issued in Washington, DC, under authority delegated in 49 CFR 1.95.

Stephen P. Wood,
Acting Chief Counsel.

[FR Doc. 2015–08953 Filed 4–17–15; 8:45 am]

BILLING CODE 4910–59–P

DEPARTMENT OF THE TREASURY
Internal Revenue Service

Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning, Miscellaneous Sections Affected by the Taxpayer Bill of Rights 2 and the Personal Responsibility and Work Opportunity Reconciliation Act of 1996.

DATES: Written comments should be received on or before June 19, 2015 to be assured of consideration.

ADDRESSES: Direct all written comments to Christie A. Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be directed to Martha R. Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington,
DC 20224 or through the Internet at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Miscellaneous Sections Affected by the Taxpayer Bill of Rights 2 and the Personal Responsibility and Work Opportunity Reconciliation Act of 1996.

OMB Number: 1545–1356.

Regulation Project Number: TD 8725.

Abstract: Under Internal Revenue Code section 7430 a prevailing party may recover the reasonable administrative or litigation costs incurred in an administrative or civil proceeding that relates to the determination, collection, or refund of any tax, interest, or penalty. Section 301.7430–2(c) of the regulation provides that the IRS will not award administrative costs under section 7430 unless the taxpayer files a written request in accordance with the requirements of the regulation.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, and business or other for-profit organizations, not-for-profit institutions, farms, and the Federal government.

Estimated Number of Respondents: 38.

Estimated Time per Respondent: 2 hours, 16 minutes.

Estimated Total Annual Burden Hours: 86.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency’s estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: April 14, 2015.

Christie A. Preston,
IRS Reports Clearance Officer.

[FR Doc. 2015–08905 Filed 4–17–15; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Advisory Committee on Risk-Sharing Mechanisms To Voluntarily Reinsure Against Losses From Acts of Terrorism

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury (Treasury) seeks applications from individuals who wish to serve on the advisory committee on risk-sharing mechanisms to voluntarily reinsure against losses from acts of terrorism in order to encourage the growth of nongovernmental, private market reinsurance capacity for protection against losses from acts of terrorism.

DATES: Application due date: May 20, 2015.

FOR FURTHER INFORMATION CONTACT: Brett D. Hewitt, Policy Advisor, Federal Insurance Office, Room 1410, Department of the Treasury, 1500 Pennsylvania Avenue N.W., Washington, DC 20220, at (202) 622–5892 (this is not a toll-free number). Persons who have difficulty hearing or speaking may access this number via TTY by calling (800) 877–8339.

SUPPLEMENTARY INFORMATION: Pursuant to section 110 of the Terrorism Risk Insurance Program Reauthorization Act of 2015, and the Federal Advisory Committee Act, Treasury established the advisory committee on risk-sharing mechanisms to voluntarily reinsure against losses from acts of terrorism (Advisory Committee). In general, the Advisory Committee serves to present advice and recommendations to the Federal Insurance Office (FIO) with respect to the creation and development of nongovernmental risk-sharing mechanisms that encourage the growth of private market reinsurance capacity for protection against losses arising from acts of terrorism. Under the Federal Insurance Office Act of 2010, FIO has the authority to assist the Secretary of the Treasury in administering the Terrorism Risk Insurance Program.

I. Scope and Membership of the Advisory Committee

The Advisory Committee was established to provide an opportunity for directors, officers, or other employees of insurers, reinsurers, or capital market participants that are participating or that desire to participate in nongovernmental risk-sharing mechanisms related to terrorism risk, to periodically offer views directly to FIO. The duties of the Advisory Committee shall be solely advisory, and any advice and recommendations of the Advisory Committee shall not be binding on FIO.

The Advisory Committee is a nine-member committee.

II. Application for Advisory Committee

Treasury seeks applications from directors, officers, or other employees of insurers, reinsurers, or capital market participants that are participating or that desire to participate in nongovernmental risk-sharing mechanisms related to reinsurance for losses arising from acts of terrorism.

To apply, an applicant must submit an appropriately detailed resume and a cover letter that includes a brief description of the applicant’s reason for applying. An applicant must state in the applicant’s materials that he or she agrees to submit to a pre-appointment tax and criminal background investigation in accordance with Treasury Directive 21–03. Applications should be addressed to Brett Hewitt and sent via email to Brett.Hewitt@treasury.gov. The deadline for submitting applications is May 20, 2015.

Michael T. McRaith,
Director, Federal Insurance Office.

[FR Doc. 2015–08978 Filed 4–17–15; 8:45 am]

BILLING CODE 4810–25–P

U.S.–CHINA ECONOMIC AND SECURITY REVIEW COMMISSION

Notice of Open Public Hearing


ACTION: Notice of open public hearing—April 22, 2015, Washington, DC.

SUMMARY: Notice is hereby given of the following hearing of the U.S.–China