agent owning a small entity or a small entity employing an enrolled agent who must take the EA SEE. The Treasury Department and the IRS estimate that an average of 28,898 EA SEE examination parts will be taken by individuals annually. Therefore, a substantial number of small entities is not likely to be affected. Additionally, the economic impact on those entities is not significant. These regulations will establish a $66 fee per examination part (plus $251 payable directly to the third-party contractor), and will not have a significant economic impact on a small entity. Accordingly, the rule is not expected to have a significant economic impact on a substantial number of small entities, and a regulatory flexibility analysis is not required.

III. Unfunded Mandates Reform Act

Section 202 of the Unfunded Mandates Reform Act of 1995 (UMRA) requires that agencies assess anticipated costs and benefits and take certain other actions before issuing a final rule that includes any Federal mandate that may result in expenditures in any one year by a State, local, or Tribal government, in the aggregate, or by the private sector, of $100 million in 1995 dollars, updated annually for inflation. This rule does not include any Federal mandate that may result in expenditures by State, local, or Tribal governments, or by the private sector in excess of that threshold.

IV. Executive Order 13132: Federalism

Executive Order 13132 (Federalism) prohibits an agency from publishing any rule that has federalism implications if the rule either imposes substantial, direct compliance costs on State and local governments, and is not required by statute, or preempts State law, unless the agency meets the consultation and funding requirements of section 6 of the Executive order. These interim final regulations do not have federalism implications and do not impose substantial direct compliance costs on State and local governments or preempt State law within the meaning of the Executive order.

V. Good Cause

The annual EA SEE testing period for May 2026-February 2027 will begin shortly. It would be unnecessary and contrary to the public interest for the IRS to continue to charge the current, higher user fee pending public comment after the IRS has determined pursuant to the biennial review conducted under OMB Circular A–25 that the EA SEE user fee should be reduced going forward. To enable the reduced fee amount to be in effect for the upcoming EA SEE test period beginning in May 2026, the Treasury Department and the IRS find that there is good cause to dispense with (1) notice and public comment pursuant to 5 U.S.C. 553(b) and (c) and (2) a delayed effective date pursuant to 5 U.S.C. 553(d). The Treasury Department and the IRS will consider public comments submitted in response to the cross-referenced notice of proposed rulemaking published in the Proposed Rules section of this issue of the **Federal Register** and will promulgate a final rule after considering those comments.

VI. Submission to Small Business Administration

Pursuant to section 7805(f) of the Code, this Treasury decision has been submitted to the Chief Counsel for the Office of Advocacy of the Small Business Administration for comment on its impact on small business.

VII. Congressional Review Act

Pursuant to the Congressional Review Act (5 U.S.C. 801 *et seq.*), the Office of Information and Regulatory Affairs designated this rule as not a major rule, as defined by 5 U.S.C. 804(2).

Drafting Information

The principal author of these regulations is Sean Dix, Office of the Associate Chief Counsel (Procedure and Administration). Other personnel from the Treasury Department and the IRS participated in the development of the regulations.

List of Subjects in 26 CFR Part 300

Estate taxes, Excise taxes, Fees, Gift taxes, Income taxes, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, the Treasury Department and the IRS amend 26 CFR part 300 as follows:

PART 300—USER FEES

Paragraph 1. The authority citation for part 300 continues to read in part as follows:

Authority: 31 U.S.C. 9701.

Par. 2. Section 300.4 is amended by revising paragraphs (b) and (d) to read as follows:

§ 300.4 Enrolled agent special enrollment examination fee.

* * * * *

(b) *Fee.* The fee for taking the enrolled agent special enrollment examination is $66 per part, which is the cost to the government for overseeing the development and administration of the examination and is in addition to the fees charged by the administrator of the examination.

* * * * *

(d) *Applicability date.* This section applies to registrations for the enrolled agent special enrollment examination that occur on or after April 20, 2026.

Frank J. Bisignano,

Chief Executive Officer.

Approved: March 30, 2026.

Kenneth J. Kies,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2026–07681 Filed 4–17–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF JUSTICE

28 CFR Part 35

[Docket No. CRT150; AG Order No. 6742–2026]

RIN 1190–AA82

Extension of Compliance Dates for Nondiscrimination on the Basis of Disability; Accessibility of Web Information and Services of State and Local Government Entities

AGENCY: Civil Rights Division, Department of Justice.

ACTION: Interim final rule; request for comments.

SUMMARY: By this Interim Final Rule (''IFR''), the Department of Justice (''Department'') is revising the regulations implementing title II of the Americans with Disabilities Act (''ADA'') to extend the compliance dates for the requirements for web content and mobile application (''app'') accessibility that were adopted on April 24, 2024. The compliance date for State and local government entities with a total population of 50,000 or more is extended from April 24, 2026, to April 26, 2027. The compliance date for public entities with a total population of less than 50,000, or any special district government, is extended from April 26, 2027, to April 26, 2028.

DATES:

Effective date: This IFR is effective April 20, 2026.

Comments: Written comments must be submitted on or before June 22, 2026. Commenters should be aware that the electronic Federal Docket Management System (''FDMS'') will accept comments submitted prior to midnight Eastern Time on the last day of the comment period. Late comments are highly

disfavored. The Department is not required to consider late comments.

ADDRESSES: You may submit comments, identified by RIN 1190–AA82 (or Docket No. CRT150), by either of the following methods:

- *Federal eRulemaking Website: https://www.regulations.gov.* Follow the website's instructions for submitting comments.
- *Overnight, Courier, or Hand Delivery:* Disability Rights Section, Civil Rights Division, U.S. Department of Justice, 150 M St. NE, 10th Floor, Washington, DC 20002.

FOR FURTHER INFORMATION CONTACT: Badar Tareen, Disability Rights Section, Civil Rights Division, U.S. Department of Justice, at (202) 307–0663. This is not a toll-free number. Information may also be obtained from the Department's toll-free ADA Information Line at (800) 514–0301 (voice) or 1–833–610–1264 (TTY). You may obtain copies of this IFR in an alternative format by calling the ADA Information Line at (800) 514–0301 (voice) or 1–833–610–1264 (TTY). A link to this IFR is also available on *https://www.ada.gov.*

Electronic Submission of Comments and Posting of Public Comments

Interested persons are invited to participate in this rulemaking by submitting written comments on all aspects of this rule via one of the methods and by the deadline stated above. When submitting comments, please include ''RIN 1190–AA82'' in the subject field. The Department also invites comments that relate to the economic, environmental, or federalism effects that might result from this rule. Comments that will provide the most assistance to the Department in developing this rule will reference a specific portion of the rule, explain the reason for any recommended change, and include data, information, or authority that supports such recommended change.

Please note that all comments received are considered part of the public record and made available for public inspection at *https://www.regulations.gov.* Such information includes personally identifiable information (''PII'') (such as your name and address). Interested persons are not required to submit their PII in order to comment on this rule. However, any PII that is submitted is subject to being posted to the publicly accessible *https://www.regulations.gov* site without redaction.

Confidential business information clearly identified in the first paragraph of the comment as such will not be placed in the public docket file.

The Department may withhold from public viewing information provided in comments that it determines may impact the privacy of an individual or is offensive. For additional information, please read the Privacy Act notice that is available via the link in the footer of *https://www.regulations.gov.* To inspect the agency's public docket file in person, you must make an appointment with the agency. Please see the **FOR FURTHER INFORMATION CONTACT** paragraph above for agency contact information.

SUPPLEMENTARY INFORMATION:

I. Background and Legal Authority

The ADA protects the rights of individuals with disabilities in everyday activities, including employment, access to State and local government services, access to businesses and nonprofits that are open to the public, and other important areas of American life. This IFR addresses title II of the ADA, which applies to State and local government entities.[1] Part A of title II protects qualified individuals with disabilities from disability-based discrimination in the services, programs, and activities of State and local government entities.[2] Section 204(a) of the ADA directs the Attorney General to issue regulations implementing part A of title II.[3] The Department is the only Federal agency with authority to issue regulations under part A of title II regarding the accessibility of State and local government entities' web content and mobile apps.

On April 24, 2024, the Department published a final rule revising its title II regulations, titled ''Nondiscrimination on the Basis of Disability; Accessibility of Web Information and Services of State and Local Government Entities.'' [4] The rule set forth technical requirements for the web content and mobile apps that State and local government entities ''provide or make available, directly or through contractual, licensing, or other arrangements.'' [5] In particular, the rule adopted the Web Content Accessibility Guidelines (''WCAG'') version 2.1 Level AA (hereinafter referred to as ''WCAG 2.1''), published in June 2018,[6] as the technical standard for web content and mobile app accessibility under title II.[7] The rule included provisions describing how WCAG 2.1 applies to State and local governments' web content and mobile apps, as well as provisions identifying circumstances in which certain web content and content in mobile apps may not need to meet the technical standard.[8] The rule's effective date was June 24, 2024,[9] but State and local government entities were not required to begin complying with the rule immediately. Rather, the rule provided that public entities with a total population of 50,000 or more must begin complying with the rule starting on April 24, 2026,[10] and that public entities with a total population of less than 50,000 or any public entity that is a special district government must begin complying with the rule starting on April 26, 2027.[11] The rule added definitions of ''total population'' and ''special district government'' to 28 CFR 35.104, and the Department provided additional information about calculating total population and identifying special district governments in Appendix D to 28 CFR part 35 and in resources published on the Department's website.[12]

The 2024 final rule was the culmination of various rulemaking efforts by the Department related to web and mobile app accessibility under title II. Throughout these efforts, the Department considered a wide variety of issues related to developing a final rule, including the appropriate compliance dates for adopting web and mobile app accessibility requirements.

In 2010, the Department published an advance notice of proposed rulemaking (''ANPRM''), titled ''Nondiscrimination on the Basis of Disability; Accessibility of Web Information and Services of State and Local Government Entities and Public Accommodations,'' which addressed web accessibility under both title II and title III of the ADA.[13] In the

[1] The Department uses the phrases ''State and local government entities'' and ''public entities'' interchangeably throughout this rule to refer to ''public entit[ies]'' as defined by the ADA, 42 U.S.C. 12131(1), that are covered under part A of title II of the ADA.

[2] 42 U.S.C. 12132.

[3] *See* 42 U.S.C. 12134.

[4] 89 FR 31320 (Apr. 24, 2024).

[5] 89 FR 31321.

[6] Copyright © 2017–2018 W3C®. This document includes material copied from or derived from *https://www.w3.org/TR/2018/REC-WCAG21-20180605/* [*https://perma.cc/UB8A-GG2F*].

[7] 89 FR 31321.

[8] 89 FR 31337–38 (codified at 28 CFR 35.200–35.205).

[9] 89 FR 31320.

[10] 89 FR 31337.

[11] 28 CFR 35.200(b)(2).

[12] *See, e.g.,* U.S. Dep't of Just., *State and Local Governments: First Steps Toward Complying with the Americans with Disabilities Act Title II Web and Mobile Application Accessibility Rule, ADA.gov* (Jan. 8, 2025), *https://www.ada.gov/resources/web-rule-first-steps/* [*https://perma.cc/SX52-53TA*].

[13] 75 FR 43460 (July 26, 2010). This IFR only pertains to the Department's regulations implementing title II; the Department's regulations implementing title III, found at 28 CFR part 36, are not addressed in this rulemaking.

ANPRM, the Department suggested potential compliance dates ranging from six months to two years after the publication of a final rule, depending on the type of web content.[14] The Department also requested public comment about when any web accessibility requirements adopted by the Department should become effective, including whether the Department should adopt a different compliance date for small public entities.[15] The Department received approximately 400 public comments in response to the ANPRM.

In 2015, the Department announced that it would pursue separate rulemakings addressing web accessibility under titles II and III.[16] And in 2016, the Department published a supplemental advance notice of proposed rulemaking (''SANPRM'') solely focused on title II, titled ''Nondiscrimination on the Basis of Disability; Accessibility of Web Information and Services of State and Local Government Entities.'' [17] In the SANPRM, the Department stated that comments submitted in response to the 2010 ANPRM about the suggested compliance dates were ''extremely varied,'' with recommendations ranging from requiring compliance upon publication of a final rule to allowing a five-year window for compliance, and there was no public consensus.[18] Based on its review of the comments, the Department suggested new potential compliance dates.[19] The potential compliance dates included in the SANPRM ranged from two to three years after the publication of a final rule, depending on the type of web content and the type and size of the public entity.[20] The Department again requested public comment about when any web accessibility requirements adopted by the Department should become effective. The Department received approximately 200 public comments in response to the SANPRM. Commenters suggested a range of compliance dates, from immediate implementation to 10 years.[21]

In 2017, the Department withdrew several rulemaking actions, including the 2010 ANPRM and 2016 SANPRM, stating that it was evaluating whether promulgating specific web accessibility standards through regulations was ''necessary and appropriate'' to ensure compliance with the ADA.[22] The Department subsequently reopened the title II rulemaking process in 2023 when it published a notice of proposed rulemaking (''NPRM''), titled ''Nondiscrimination on the Basis of Disability; Accessibility of Web Information and Services of State and Local Government Entities.'' [23] The compliance dates proposed in the NPRM were the same as the dates that would ultimately be included in the final rule. Namely, public entities with a total population of 50,000 or more would have two years to begin complying with a final rule after it was published; [24] public entities with a total population of less than 50,000 or any public entity that is a special district government would have three years to begin complying.[25] Other alternative compliance time frames the Department considered included: a one-year time frame for all covered entities; a one-year time frame for public entities with a population of 50,000 or more and a three-year time frame for small public entities; and a three-year time frame for public entities with a population of 50,000 or more and a four-year time frame for small public entities.[26] In the NPRM, the Department emphasized that the public had previously provided ''varied feedback'' about the appropriate compliance dates for a final rule.[27] For example, the Department stated that individuals with disabilities and disability advocacy organizations preferred shorter time frames, often arguing that web accessibility has long been required under title II.[28] The Department stated that some covered entities, in contrast, had requested more time to come into compliance with a final rule, citing resource considerations including budget and staffing limitations.[29] The Department decided on the compliance dates proposed in the NPRM after considering the arguments raised by commenters and observing that ''over a decade has passed since the Department started receiving such feedback and there is more available technology to make web content and mobile apps accessible.'' [30] The Department stated that it believed the proposed compliance dates would appropriately ''balance[ ] the resource challenges reported by public entities with the interests of individuals with disabilities in accessing the multitude of services, programs, and activities'' offered by public entities through the web and mobile apps.[31] The Department explained that it proposed to apply the same technical standard to all covered entities, but small public entities and special district governments would be given an extra year to begin complying with a final rule to account for those entities' limited resources and unique circumstances.[32] The Department requested feedback from members of the public about the NPRM, including about the proposed compliance dates, and it received approximately 345 comments in response.

In 2024, the Department published the final rule that is the subject of this IFR.[33] As discussed, the 2024 final rule included the same compliance dates that were proposed in the 2023 NPRM. The Department also considered, but did not adopt, the alternative time frames that it considered for the 2023 NPRM.[34] The Department stated that comments submitted in response to the 2023 NPRM expressed a ''wide range of views'' about the rule's compliance dates, and commenters suggested time frames ranging from six months to six years.[35] After reviewing the comments,

[14] 75 FR at 43466.

[15] 75 FR 43466–67.

[16] *See* U.S. Dep't of Just., *Statement of Regulatory Priorities* (2015), *https://www.reginfo.gov/public/jsp/eAgenda/StaticContent/201510/Statement_1100.html* [*https://perma.cc/YF2L-FTSK*].

[17] 81 FR 28658 (May 9, 2016).

[18] 81 FR 28664.

[19] 81 FR 28665.

[20] 81 FR 28664–68.

[21] *Compare* Letter for Rebecca Bond, Chief, Disability Rights Section, Civil Rights Division, from Douglas Loo, ADA Coordinator, Xpanxion at 2 (Sep. 21, 2016), *https://www.regulations.gov/comment/DOJ-CRT-2016-0009-0205* [*https://perma.cc/4U2J-S9LZ*] (immediate), *with* Letter for Disability Rights Section, Civil Rights Division, from Rick Nixon, Office of Management and Finance, City of Portland att. at 1 (Oct. 7, 2016), *https://www.regulations.gov/comment/DOJ-CRT-2016-0009-0218* [*https://perma.cc/Y2DJ-LL8L*] (10 years).

[22] *Nondiscrimination on the Basis of Disability; Notice of Withdrawal of Four Previously Announced Rulemaking Actions,* 82 FR 60932, 60932 (Dec. 26, 2017).

[23] 88 FR 51948 (Aug. 4, 2023) (''2023 NPRM'').

[24] 88 FR 51964.

[25] 88 FR 51965.

[26] 88 FR 52012.

[27] 88 FR 51964.

[28] 88 FR 51964.

[29] 88 FR 51964.

[30] 88 FR 51964.

[31] 88 FR 51964.

[32] 88 FR 51965.

[33] 89 FR at 31320.

[34] *See* U.S. Dep't of Just., *Executive Order 12866, Regulatory Planning and Review; Executive Order 14094, Modernizing Regulatory Review; Executive Order 13563, Improved Regulation and Regulatory Review* at 172 (2024), *https://www.ada.gov/assets/pdfs/web-fria.pdf* [*https://perma.cc/9WKS-RU3L*] (hereinafter ''2024 Cost-Benefit Analysis'') (Table 75).

[35] 89 FR 31351.

the Department concluded that the compliance dates proposed in the 2023 NPRM struck the appropriate balance because the Department believed shortening the time frames would likely result in increased costs and practical difficulties for public entities, especially small entities, whereas setting longer time frames would cause individuals with disabilities to be excluded from the services, programs, and activities that public entities offer through the web and mobile apps.[36] The Department stated that it did not identify any overriding reasons to change the time frames in the final rule, given the competing interests at stake.[37] The Department also reemphasized that the compliance dates are based, in part, on the Department's observation that ''there is now more available technology to make web content and mobile apps accessible'' than when the Department first published the ANPRM in 2010.[38]

II. Need for This Interim Rule

In the months leading up to the April 24, 2026, compliance date for public entities with a total population of 50,000 or more, the Department identified new information about the 2024 final rule's compliance time frames. Circumstances beyond the Department's control, of which the Department was made aware through correspondence to the Department and to the Office of Management and Budget (''OMB'') as well as through the Department's own observations of covered entities' compliance capabilities, prompted the Department to extend the compliance deadlines through this IFR, which is being issued with an opportunity for post-publication comment.

The Department was made aware of challenges related to the compliance dates in correspondence to the OMB, which was shared with the Department. On April 11, 2025, OMB had solicited ideas for deregulation from across the country.[39] In response, a group of higher education advocacy associations asked the Department to delay the 2024 final rule's compliance dates or provide additional information about the rule.[40] The associations stated that their institutions, which are covered under the rule, are preparing for the compliance dates and that such preparation requires significant resources and staff time.[41] Additionally, the associations noted these covered entities are still working through compliance challenges.[42] The Small Business Administration's Office of Advocacy (''Advocacy'') also submitted a response to OMB that addressed the 2024 final rule.[43] Advocacy stated that it had spoken with numerous small-entity stakeholders about OMB's factfinding request,[44] and it believes the Department underestimated the costs and burden of the 2024 final rule for small public entities.[45] Advocacy stated that small governments have limited resources and a lack of staff with technical expertise necessary for compliance, and it recommended the Department create an exemption from the rule for certain small entities or extend the compliance dates.[46] Following its comment to OMB, Advocacy added the 2024 final rule to a list of regulations it prioritized for rescission, withdrawal, or modification.[47] Based on its discussions with public entities from throughout the United States about the 2023 NPRM, Advocacy stated at that time that it believed the Department underestimated the costs and burdens for small public entities to come into compliance with the rule.[48] One of Advocacy's recommendations in response to the 2023 NPRM was to provide a four- or five-year compliance date for covered entities with populations of less than 50,000 people, as a lack of staff and other costs would prevent these entities from coming into compliance with the final rule within three years.[49]

Other correspondence to the Department echoed those compliance challenges. A Congressman discussed the complexity of remediating STEM (science, technology, engineering, and mathematics) content. The Congressman emphasized that current technology, including generative AI (artificial intelligence), cannot reliably automate the remediation of STEM materials at scale, and human oversight is required to ensure accessibility. He stated that a rushed implementation of the 2024 final rule could lead to errors and hinder the dissemination of STEM research.

Elementary and secondary education advocacy associations also asked the Department to provide additional information about the 2024 final rule and either delay the compliance dates or rethink the level of compliance required of school districts. The associations emphasized that many school districts have limited financial and staff resources available for compliance with the 2024 final rule. One association surveyed 60 of its members, and it found, for example, that many school districts would likely need to hire staff to assist with compliance with the 2024 final rule, many school districts would struggle to cover the costs of compliance, and school districts are concerned about potential litigation related to the rule. Another association expressed concern that the compliance dates in the 2024 final rule risk overwhelming school districts, which could cause schools to attempt rapid, procedural box-checking to begin complying with the rule rather than engaging in thoughtful and sustainable implementation efforts that would maximize the goals and benefits of the rule.

Some entities, however, believe the compliance dates in the 2024 final rule are appropriate. A group of accessibility organizations sent a letter to OMB stating that they believe the 2024 final rule should not be delayed, rescinded, or altered.[50] These groups stated that in their experience, even the most complex and innovative learning technologies can be made accessible, especially when

[36] 89 FR 31351.

[37] 89 FR 31351.

[38] 89 FR 31353.

[39] *Request for Information: Deregulation,* 90 FR 15481 (Apr. 11, 2025).

[40] Letter for Russell T. Vought, Director, OMB, from Chip Bishop, Deputy Chief Counsel, American Council on Education at 2 (May 12, 2025), *https://www.regulations.gov/comment/OMB-2025-0003-8019* [*https://perma.cc/2WCF-TP4V*].

[41] *Id.*

[42] *Id.*

[43] Letter for Russell T. Vought, Director, OMB, from Chip Bishop, Deputy Chief Counsel, U.S. Small Business Administration Office of Advocacy (May 12, 2025), *https://www.regulations.gov/comment/OMB-2025-0003-8285* [*https://perma.cc/F984-X9L3*].

[44] *Id.* at 6.

[45] *Id.* at 10.

[46] *Id.* at 10–11.

[47] Advocacy, *Small Business' Most Wanted Reform, https://advocacy.sba.gov/regulatory-reform/small-businesses-most-wanted-reform/* [*https://perma.cc/Z4FH-NZAH*] (last visited Mar. 26, 2026).

[48] Letter for Rebecca Bond, Chief, Disability Rights Section, Civil Rights Division, U.S. Dep't of Just., from Major L. Clark, III, Deputy Chief Counsel, Office of Advocacy, U.S. Small Business Administration and Janis C. Reyes, Assistant Chief Counsel, Office of Advocacy, U.S. Small Business Administration at 13 (Oct. 17, 2023), *https://advocacy.sba.gov/wp-content/uploads/2024/04/Comment-Letter-Nondiscrimination-on-the-Basis-of-Disability.pdf* [*https://perma.cc/N5CK-V3KG*].

[49] *Id.* at 9.

[50] Letter for Russell T. Vought, Director, OMB, from Stephen G. Smith, Chief Executive Officer, Association on Higher Education and Disability at 1 (July 26, 2025), *https://www.nacacnet.org/wp-content/uploads/AHEAD_Letter-to-OMB_Protecting-Title-II-Web-Access-Rule_2025.07.pdf* [*https://perma.cc/PJ6A-XDBE*].

accessibility is proactively addressed at the outset, and many colleges and universities have taken meaningful steps towards complying with the 2024 final rule.[51] They stated that delaying or rescinding the 2024 final rule would penalize institutions that have worked towards compliance with both the rule and their longstanding obligations under the ADA, and that students with disabilities would be denied the opportunity to fully and equally participate in public higher education.[52] A disability advocacy organization similarly sent a letter to OMB stating that any action to delay or rescind the 2024 final rule would severely harm individuals with disabilities.[53] The organization contended that the rule reflected a compromise between the needs of people with disabilities and the resources of covered entities. The organization asserted that there is no basis for reconsidering the rule at this time, because, the organization argued, it went through 14 years of consideration, public input, and adjustment, and the Department accurately estimated the costs and burdens of the rule.[54] In correspondence to the Department, the organization stated that even if there are apps that are difficult to make accessible, public entities are not required to take any action that would result in a fundamental alteration to their services, programs, or activities or undue financial and administrative burdens.

The Department finds the compliance concerns raised in the foregoing correspondence to be compelling and upon its own review determines that it overestimated the capabilities (whether staffing or technology) of covered entities to comply with the rule in the time frames provided. Therefore, we agree with those suggestions to delay the effective dates of the 2024 final rule. The Department believes this IFR will lead to greater predictability and certainty as covered entities work towards accessibility of their websites notwithstanding the untenable, dynamic technical standards linked to the 2024 rule. This will lead to greater accessibility for individuals with disabilities.

The Department is not persuaded that the effective dates of the 2024 final rule should not be altered. First, even if the most complex applications of the rule can be made accessible, that does not address whether they can be made accessible in the specific time frames set by the 2024 rule without other negative impacts on State and local government entities outside of their control, particularly given the present difficulty these entities face in discerning what is required. Second, delaying the 2024 final rule does not penalize institutions that have already complied. Rather, the primary effect of the delay is to provide relief to entities that have been unable to comply to date. No matter the deadline, the rule's substantive requirements bind covered entities. Even those entities that already comply with the rule may continue to face uncertainty about whether their efforts are sufficient given the concerns noted above. Third, to the extent that the rule reflects a compromise between the needs of people with disabilities and the resources of covered entities, as we explained, the compromise underestimated the burden on covered entities. Fourth, the length of time spent considering the issues covered by the 2024 final rule is irrelevant to whether covered entities can comply with the deadlines and does not bear on the assessment of the new information that suggests covered entities will struggle to comply with the deadlines due to circumstances outside of their control.

Covered entities could suffer significant consequences if the 2024 final rule's compliance dates are not extended. If the 2024 final rule's compliance dates take effect before the covered entities have had sufficient time to make their web content and mobile apps comply with the terms of the rule, those entities would face significant litigation risks. Congress created a private right of action in title II.[55] Exercising this right, private litigants could recover injunctive relief and attorneys' fees from public entities for noncompliance with the 2024 final rule.[56]

The risk of litigation is more significant for reasons not specifically addressed in the 2024 final rule. First, the links in the 2024 final rule create an untenable situation which could lead to liability without fair notice. The 2024 rule links to *https://www.w3.org/TR/2018/REC-WCAG21-20180605/* which is incorporated into the rule.[57] That website links to dynamically changeable websites for compliance standards for WCAG 2.1.[58] These dynamic compliance assessment standards do not provide notice of what the regulation requires of public entities because the standards may change at any time without notice. This lack of notice for what constitutes compliance with the rule is the antithesis of the Administrative Procedure Act's notice-and-comment requirement (subject to statutory exception, none of which these dynamic standards meet). Second, international actors may attempt to access websites and file litigation to enforce the 2024 final rule.[59] Such litigation may be funded by international actors to intentionally disrupt government operations in the United States.[60] Third, covered entities have been generating substantial amounts of content that would be covered by the 2024 final rule using

[51] *Id.* at 2.

[52] *Id.* at 1.

[53] Letter for Russell T. Vought, Director, OMB, from Mark A. Riccobono, President, National Federation of the Blind (June 9, 2025), *https://nfb.org/programs-services/advocacy/policy-statements/letter-office-management-and-budget-response-letter* [*https://perma.cc/9NVL-FHL6*].

[54] *Id.*

[55] *E.g., Barnes* v. *Gorman,* 536 U.S. 181, 185 (2002) (stating that title II is ''enforceable through private causes of action'').

[56] 42 U.S.C. 12205 (a court may grant the prevailing party in a Title II suit ''a reasonable attorney's fee, including litigation expenses[] and costs);''); *Fry* v. *Napoleon Cmty. Schs.,* 580 U.S. 154, 160 (2017) (individuals may seek injunctive relief for violations of Title II).

[57] *See, e.g.,* 89 FR at 31321 & n.10, 31337.

[58] For example, WCAG 2.1 lists the required ''Success Criterion'' for accessibility. Each of these required criteria, in turn, list hyperlink headlines titled ''Understanding [Success Criterion]'' and ''How to Meet [Success Criterion].'' Many of these hyperlinks take the user to a page titled ''How to Meet WCAG (Quick Reference).'' *See, e.g., https://www.w3.org/WAI/WCAG22/quickref/?versions=2.1#contrast-minimum.* However, when a user selects ''Show techniques and failures'' for a criterion on this web page and then selects ''Understanding Techniques,'' that link often takes the user to a web page discussing the WCAG 2.2 standards, which is a newer standard not incorporated by the 2024 rule. *See, e.g., https://www.w3.org/WAI/WCAG22/Understanding/understanding-techniques.*

[59] Courts typically look to whether a plaintiff has some connection with the public entity when assessing the plaintiff's standing to bring website access litigation under Title II, but that requirement may be satisfied by a non-resident. *See, e.g., Open Access for All, Inc.* v. *Town of Juno Beach, Florida,* No. 9:19–cv–80518, 2019 WL 3425090, at *4 (S.D. Fla. July 30, 2019) (holding that a nonresident had standing to sue a city over its purportedly inaccessible website under Title II based on plans to move to the city in the future).

[60] *See, e.g., Foreign Abuse of U.S. Courts: Hearing Before the Subcomm. On Cts., Intell. Prop., A.I., and the internet of the H. Comm. on the Judiciary,* 119th Cong. 19 (2025) (statement of Julian G. Ku, Maurice A. Deane Distinguished Professor, Hofstra Univ.) (discussing international ''lawfare,'' which involves ''the manipulation of legal processes to undermine, discredit, or impose substantial procedural and financial obligations upon adversaries through judicial mechanisms and related legal instruments''); Lindsay Lewis & Phil Goldberg, *We All Should Care Who Funds the Fight for Justice,* Hill (Dec. 17, 2025), *https://thehill.com/opinion/judiciary/5651240-foreign-influence-litigation-funding/* [*https://perma.cc/Z3PG-US6P*] (discussing international funding for litigation in the United States).

generative AI[61] that is potentially inaccessible.[62]

To be sure, the fundamental-alteration or undue-burden defenses are potentially available during litigation. Even so, the existence of defenses against claims should not guide the Department's decisions in setting the rule's compliance deadlines. The rule's deadlines never hinged on the availability of defenses in eventual litigation, and there is no good reason to change course. If the Department took the contrary view, we would require entities to engage in litigation because of compliance burdens that we know depend on technological developments, and resources, that are not entirely within their control. Letting those covered entities face lawsuits for failure to comply with such unreasonable compliance deadlines would conflict with one of the foundational precepts of law, that no one is bound to do what is impossible.[63] Although those entities could prevail on a defense, that does not mitigate the litigation risks described here.

Whether the fundamental alteration or undue burden defenses apply depends on the specific facts and circumstances; the heads of covered entities or their designees must assess the defenses after considering all resources available for use in the funding and operation of a service, program, or activity, and develop a written statement of the reasons for their conclusion that either of the defenses apply.[64] By extending the 2024 final rule's compliance dates, covered entities can avoid spending time and resources assessing the application of these defenses and developing written analysis, and they can instead specifically focus on compliance efforts. This will ultimately lead to greater accessibility for individuals with disabilities because more time and resources will be devoted directly to compliance with the substantive requirements of the 2024 final rule.

In the 2024 final rule, the Department attempted to strike the appropriate balance between preserving public entities' limited resources and ensuring accessibility for individuals with disabilities. But the advancement and availability of technology did not meet the Department's expectations when it had struck that balance. Advanced technology, such as generative AI, does not yet reliably automate the remediation of inaccessible content at scale, and staff resources and availability continue to pose significant challenges. Nor did covered entities' resources meet the Department's expectations. The less public entities can rely on technology to make their web content and mobile apps accessible, the more they will need to rely on manual work instead. This interplay is highlighted by the recent concerns raised about the 2024 final rule's compliance dates.

Because of circumstances outside of the Department's and covered entities' control, both in covered entities' resources and the availability of technology, the Department believes those deadlines are infeasible and unfair to covered entities. Upon these new observations, the Department again strikes a balance between covered entities' burdens and ensuring accessibility for individuals with disabilities and believes an extension is appropriate. Accordingly, the Department is extending both compliance dates by one year, consistent with the longer time frames the Department considered as regulatory alternatives for the 2023 NPRM and 2024 final rule. The Department invites public comment on the updated compliance dates included in this IFR. This extension will ensure that public entities have sufficient time to engage in appropriate processes to make their web content and mobile apps accessible as required by the rule.[65]

Extending the 2024 final rule's compliance dates has additional benefits. It will ensure that covered entities better understand the rule's substance to achieve compliance to the benefit of persons with disabilities. While the 2024 final rule incorporated by reference the static 2018 version of WCAG 2.1,[66] there are numerous resources linked throughout the technical standard, including links to web pages that provide supplementary explanatory information to help users understand and meet the requirements of the technical standard, that are dynamic and can be changed outside of the Department's rulemaking processes.[67] These supplementary materials alter the requirements of WCAG 2.1. Also, their presentation and

[61] *See, e.g.,* Nat'l Ass'n of Cnts., *2024 National Association of Counties (NACo) Generative AI Membership Survey Report* at 8 (2024), *https://naco.sharefile.com/share/view/s0cf368e9b14d4267a297a2e98290873a* [*https://perma.cc/D67X-2LP5*] (''Data shows that GenAI is used within county operations and services at minimum monthly by 60% of respondents.''); Sanam Hooshidary, Chelsea Canada & William Clark, Nat'l Conf. of State Legislatures, *Artificial Intelligence in Government: The Federal and State Legislative Landscape* at 8 (2024), *https://documents.ncsl.org/wwwncsl/Technology/Government-State-Fed-Landscape-v02.pdf* [*https://perma.cc/7T4A-BKYW*] (''State agencies are using tools that have a range of capabilities [including] . . . content generation.''); Nate Sanford, *Washington City Officials Are Using ChatGPT for Government Work,* Cascade PBS (Aug. 26, 2025), *https://www.cascadepbs.org/news/2025/08/wa-city-officials-are-using-chatgpt-to-write-government-documents/* [*https://perma.cc/ZCT9-2JT6*] (profiling use of AI by local governments in Washington state and noting that ''public servants have used generative AI to write emails to constituents, mayoral letters, policy documents and more''). Among other uses, local government entities are notably using AI to generate content in the educational context. *See, e.g.,* Drew Bent & Kunal Handa, *Anthropic Education Report: How Educators Use Claude,* Anthropic (Aug. 27, 2025), *https://www.anthropic.com/news/anthropic-education-report-how-educators-use-claude* [*https://perma.cc/4UBS-NJ7G*] (''The most prominent use of AI [among educators] . . . was for curriculum development.'').

[62] *See, e.g.,* N.Y.C. Bar, *The Impact of the Use of AI on People with Disabilities* at 6–7 (2025), *https://www.nycbar.org/reports/the-impact-of-the-use-of-ai-on-people-with-disabilities/* [*https://perma.cc/W87A-K26K*] (noting that generative AI may produce inaccessible outputs if it relies on inaccessible inputs); Ne. Univ., *AI and Accessibility, https://tealab.sites.northeastern.edu/generative-ai-and-accessibility/* [*https://perma.cc/M9B4-2TPN*] (last visited Mar. 26, 2026) (''State-of-the-art image generation models do not output alternative (alt) text with their images, rendering them largely inaccessible to screen reader users'').

[63] *See Chew Heong* v. *United States,* 112 U.S. 536, 554 (1884); 12 Co. Rep. 89 (1738 ed.); *see also* Publius Juventius Celsus, Digest 50.17.185 (Justinian, 533 A.D.) (''*Impossibilium nulla obligatio est.*'') (meaning there is no obligation to do the impossible).

[64] 28 CFR 35.204.

[65] The Department recognizes that some entities requested additional technical assistance about the rule, but decided to extend the compliance deadline instead, given the considerable technical assistance resources the Department has already provided. *See, e.g.,* U.S. Dep't of Just., *Webinar: Americans with Disabilities Act Title II Web & Mobile Application Accessibility Rule, ADA.gov* (Jan. 16, 2025), *https://www.ada.gov/title-ii-web-rule/* [*https://perma.cc/HW39-7ECF*]; U.S. Dep't of Just., *State and Local Governments: First Steps Toward Complying with the Americans with Disabilities Act Title II Web and Mobile Application Accessibility Rule, ADA.gov* (Jan. 8, 2025), *https://www.ada.gov/resources/web-rule-first-steps/* [*https://perma.cc/SX52-53TA*]; U.S. Dep't of Just., *Accessibility of Web Content and Mobile Apps Provided by State and Local Government Entities: A Small Entity Compliance Guide, ADA.gov* (May 22, 2024), *https://www.ada.gov/resources/small-entity-compliance-guide/* [*https://perma.cc/66KW-3Y6M*]; U.S. Dep't of Just., *Fact Sheet: New Rule on the Accessibility of Web Content and Mobile Apps Provided by State and Local Governments, ADA.gov* (Apr. 8, 2024), *https://www.ada.gov/resources/2024-03-08-web-rule/* [*https://perma.cc/6EKQ-HPKB*].

[66] 89 FR at 31321, 31346.

[67] *See, e.g.,* W3C, *Web Content Accessibility Guidelines (WCAG) 2.1, Success Criterion 1.1.1. Non-Text Content* (June 5, 2018), *https://www.w3.org/TR/2018/REC-WCAG21-20180605/#non-text-content* (The Success Criterion 1.1.1 section includes two general-information links—''Understanding Non-text Content,'' which directs to W3C, Understanding SC 1.1.1: Non-text Content (Level A) (Sept. 16, 2025), *https://www.w3.org/WAI/WCAG21/Understanding/non-text-content.html* [*https://perma.cc/9LFK-EZ94*], and ''How to Meet Non-text Content,'' which directs to W3C, *How to Meet WCAG (Quick Reference): 1.1.1 Non-text Content—Level A* (Sept. 22, 2025), *https://www.w3.org/WAI/WCAG22/quickref/?versions=2.1#non-text-content* [*https://perma.cc/A89Y-BATR*]—both of which lead to web pages that were last updated in 2025, after the 2024 final rule was published.).

maintenance outside the rule create uncertainty and confusion for public entities as they plan for compliance. Additionally, the 2024 final rule links to a web page for WCAG 2.1 with a dialogue box that states: ''This version is outdated! For the latest version, please look at *https://www.w3.org/TR/WCAG21/*.'' [68] While the rule indicates the 2018 version of WCAG 2.1, and not a newer version, is incorporated by reference,[69] the banner could lead some public entities to question which materials govern compliance.

Extending the compliance dates would also help resolve some confusion over proposed exceptions in the 2023 NPRM for certain course content used by public educational institutions.[70] The Department reconsidered those exceptions in light of public comments responding to the NPRM and removed them in the 2024 final rule.[71] But the removal of those exceptions in the 2024 final rule could lead to confusion, given this change, and require additional time for covered entities to understand their compliance obligations. By extending the compliance dates, this IFR will afford public entities time to assess the substance of the 2024 final rule. By extending the compliance dates and providing opportunity to comment, this IFR also will afford those public entities an opportunity to comment on the rule though they did not anticipate its application to them given the exceptions contained in the 2023 NPRM.

The Department recognizes that individuals with disabilities and disability advocacy organizations also expect the rule to come into effect on the compliance dates listed in the 2024 final rule. The Department considered and weighed the reliance interests of these individuals and organizations when developing this IFR. The Department recognizes, for example, that the one-year extension will mean that an individual with a disability may need to request accessible versions of certain electronic documents from a public entity and wait for those requests to be fulfilled.

The Department considered such interests in setting the one-year date extensions included in this IFR. The Department believes this IFR might benefit persons with disabilities and disability advocacy organizations because, as we already explained, it replaces the potential for wasted time and money in litigation with the opportunity for covered entities' to achieve actual compliance with the rule. Technology still needs time to advance and covered entities need time to muster resources. Moreover, the extra time will allow covered entities to focus more on compliance efforts rather than diverting time and attention towards the undue burden and fundamental alteration defenses, even prior to any litigation. As a result, extending the compliance deadlines could allow for efficient preparation for full compliance with the 2024 final rule's substance. Accordingly, the Department believes that extending the compliance dates through this IFR will provide more certainty and predictability and lead to greater accessibility for individuals with disabilities.

While this IFR is limited to extending the 2024 final rule's compliance dates, the Department plans to engage in future rulemaking processes related to the substantive requirements of the 2024 final rule. During the extension period, the Department will consider issuing an NPRM providing members of the public with an opportunity to comment on the substance of the 2024 final rule and any changes proposed by the Department. If the Department does not issue such an NPRM and if circumstances suggesting further delays of this deadline do not exist, the Department fully anticipates implementing the regulation at the new deadline. Regardless of the compliance dates, covered entities have an ongoing obligation to ensure that their services, programs, and activities offered using web content and mobile apps are accessible to individuals with disabilities in accordance with their existing obligations under title II of the ADA.

III. Regulatory Amendments

This IFR extends by one year the compliance dates included in §§ 35.200(b)(1) and (2) of the Department's regulations implementing title II. As discussed in Sections I and II of this preamble, these regulatory amendments are needed to make sure that State and local government entities have sufficient time to achieve compliance with the requirements of the 2024 final rule in light of their reported resource constraints, staffing limitations, and slow technological advancement as the rule's compliance dates imminently approach. Absent these amendments, public entities would face burdens from rushed compliance efforts in advance of the compliance dates and significant litigation risk after the dates pass. The amendments do not alter any other provisions of the 2024 final rule.

Section 35.200(b) establishes the compliance dates by which State and local government entities must make sure that the web content and mobile applications they provide or make available, directly or through contractual, licensing, or other arrangements, comply with the requirements of the 2024 final rule. Before this IFR, paragraph (b)(1) required public entities with a total population of 50,000 or more to begin complying with the rule on April 24, 2026.[72] Paragraph (b)(2) required public entities with a total population of less than 50,000, as well as special district governments, to begin complying with the rule on April 26, 2027.[73]

This IFR amends paragraph (b)(1) by extending the compliance date for public entities with a total population of 50,000 or more by one year, from April 24, 2026, to April 26, 2027. It also amends paragraph (b)(2) by extending the compliance date for public entities with a total population of less than 50,000 and for special district governments by one year, from April 26, 2027, to April 26, 2028.

IV. Severability

The Department's position is that each of the amendments in this IFR serve a vital, related, but distinct purpose. The Department also confirms that each of the amendments is intended to operate independently of each other and that the potential invalidity of one amendment should not affect the other amendments. The Department would adopt any of the amendments independent of, and regardless of, the invalidity of a separate amendment.

As discussed, this rulemaking will amend the 2024 final rule's compliance dates so that large public entities would have until April 26, 2027, to comply with the rule and small entities would have until April 26, 2028, to comply with the same. Each of these extensions are severable.

V. Regulatory Process Matters

A. Administrative Procedure Act

The Department issues this IFR without prior public notice and comment pursuant to 5 U.S.C. 553(b)(B), and without a delayed effective date pursuant to 5 U.S.C. 553(d)(1).

Under 5 U.S.C. 553(b)(B), notice and public procedures are not required when an agency, for good cause, finds that such procedures are ''impracticable, unnecessary, or contrary to the public

[68] W3C, *Web Content Accessibility Guidelines (WCAG) 2.1* (June 5, 2018), *https://www.w3.org/TR/2018/REC-WCAG21-20180605/* [*https://perma.cc/*UB8A–GG2F].

[69] *See* 89 FR at 31347 n.47.

[70] 88 FR at 52019.

[71] *See* 89 FR at 31371–74.

[72] 89 FR at 31337.

[73] 89 FR 31337.

interest,'' and the agency incorporates the finding and a brief statement of the reasons therefore in the rulemaking. This IFR is limited to extending the compliance dates. As noted elsewhere in this notice, the Department included the longer time frame it is adopting today as a regulatory alternative in the 2023 NPRM and evaluated the cost of that approach in the Regulatory Impact Analysis associated with that rulemaking. Given the recency of that rulemaking and the materially identical public comment considerations, the Department believes that a new round of notice and comment is unnecessary.

In addition, the compliance dates in the 2024 final rule are quickly approaching, including the immediate first compliance date of April 24, 2026. As discussed in Sections I and II of this preamble, circumstances outside of the Department's and covered entities' control make these regulatory amendments needed to ensure State and local government entities have sufficient time to achieve compliance with the requirements of the 2024 final rule. This is in light of the Department's belief that it overestimated the advancement and availability of technology to make web content and mobile apps accessible when it set the original compliance dates, and in light of the reported resource constraints and staffing limitations facing public entities as those dates imminently approach. Absent these amendments, public entities would be subject to significant litigation risk after the compliance dates passed. Because of the private right of action, the Department does not have the option to take no enforcement action or offer a statement of policy regarding its intent to not enforce the rule pending improvements to the circumstances for covered entities' compliance. Moreover, because the Department does not have time to go through notice-and-comment rulemaking before the effective dates of the 2024 final rule, the only way for the Department to delay the consequences of this rule is to forgo prepublication notice and comment. Notwithstanding the presence of good cause to promulgate this compliance extension without notice and comment, the Department has decided, as a voluntary matter, to promulgate this action as an IFR with a post-promulgation 60-day public comment period.

In addition, the nature of this IFR is to delay restrictions, rather than impose new ones, which alleviates the central concern of the Administrative Procedure Act to create ''safeguards . . . against arbitrary official encroachment on private rights.'' [74] When an agency does not burden regulated parties ''it generally does not exercise its coercive power over'' those parties ''and thus does not infringe upon areas that courts often are called upon to protect.'' [75]

For these reasons, the Department finds that following pre-publication notice-and-comment procedures for this rulemaking would be impracticable and contrary to the public interest under 5 U.S.C. 553(b)(B).

In addition, this IFR is effective immediately without a delayed effective date pursuant to 5 U.S.C. 553(d)(1). Under 5 U.S.C. 553(d)(1), there is no requirement for a delayed effective date for substantive rules that ''grant[ ] or recognize[ ] an exemption or relieve[ ] a restriction.'' This IFR relieves a restriction, in the form of existing dates for compliance with regulatory requirements.

B. Executive Orders 12866 and 13563 (Regulatory Review)

The Department has determined that this IFR is an economically ''[s]ignificant regulatory action'' under section 3(f)(1) of Executive Order (''E.O.'') 12866.[76] Accordingly, this rule has been submitted to OMB for review.

This IFR has been drafted and reviewed in accordance with section 1(b) of E.O. 12866 [77] and with section 1(b) of E.O. 13563,[78] which supplements and reaffirms the principles of E.O. 12866. These orders direct agencies to assess all costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits.[79] Both orders also recognize that some benefits and costs are difficult to quantify and provides that, where appropriate and permitted by law, agencies may consider and discuss qualitative values that are difficult or impossible to quantify.[80]

As explained in Sections I and II of this preamble, the Department identified recent communications submitted to the Federal Government indicating that the Department overestimated the advancement and availability of technology to make web content and mobile apps accessible when setting the compliance dates in the 2024 final rule. There are also reported resource constraints and staffing limitations for public entities as they work towards compliance with the rule. This IFR adjusts the 2024 final rule's compliance dates in light of these recent communications to make sure public entities have sufficient time to begin complying with the rule.

Data limitations make the costs and benefits of this IFR difficult to quantify. However, the Department assessed the costs and benefits of these one-year longer compliance dates in the Final Regulatory Impact Analysis (''FRIA'') that accompanied the 2024 final rule.[81] With the longer dates, the rule was expected to generate 10-year average annualized net benefits of $1.3 billion using a 7 percent discount rate.[82] The cost-benefit analysis in the FRIA for the longer dates differs from the FRIA's cost-benefit analysis for the original compliance dates this IFR replaces. However, the Department believes the FRIA's analysis of the longer compliance dates better approximates the costs and benefits of the 2024 final rule's requirements. Because the Department overestimated the advancement and availability of technology to make web content and mobile apps accessible, and because public entities face reported resource constraints and staffing limitations as they work towards compliance, some content will not be made accessible until after the original compliance dates. As a result, the benefits of making the content accessible will not be realized until after those dates. This IFR does not impose new substantive requirements and it does not expand the scope of existing obligations. Instead, by extending the compliance deadlines established in the 2024 final rule, the Department expects this IFR to better align with the current status of compliance. The IFR also mitigates public entities' litigation exposure associated with impending compliance deadlines, and it avoids burdens to covered entities from rushed compliance efforts. Despite the difficulties of estimating the cost, the Department estimates the savings to small entities as set forth in the below Cost Estimate.

Based on the foregoing, the Department believes that this IFR is

[74] *United States* v. *Morton Salt Co.,* 338 U.S. 632, 644 (1950); *see also* Douglas H. Ginsburg, Steven Menashi, *Our Illiberal Administrative Law,* 10 NYU J.L. & Liberty 475, 521 (2016) (''The APA was intended to give the public a way to get relief from administrative excess.'').

[75] *Heckler* v. *Chaney,* 470 U.S. 821, 832 (1985) (emphasis omitted).

[76] 58 FR 51735, 51738 (Sept. 30, 1993).

[77] 58 FR at 51735–36.

[78] 76 FR 3821, 3821 (Jan. 18, 2011).

[79] 58 FR at 51735; 76 FR at 3821.

[80] 58 FR at 51735; 76 FR at 3821.

[81] 2024 Cost-Benefit Analysis, *supra* note 33, at 172–78.

[82] The 2024 rule was expected to generate the 10-year average annualized benefits of $4,509.5 million, while incurring the 10-year average annualized costs of $3,249 million using a 7 percent discount rate. *Id.* at 175–78 (Tables 76 & 78).

consistent with the principles of E.O. 12866 and E.O. 13563, including the requirement that, to the extent permitted by law, the Department adopt a regulation only upon a reasoned determination that its benefits justify its costs and select a regulatory approach that maximizes net benefits.[83]

C. Cost Savings Estimate

The IFR delays the compliance date by one year, generating an estimated $2.775 billion in present-value cost savings over a 10-year horizon (7% discount rate), or $395 million annualized. This reflects the time value of money: Pushing the large first-year implementation cost into the future reduces its present value, while the final year of recurring costs falls outside the 10-year window entirely. Small entities capture approximately $1.47 billion (53%) of these savings in present value, or $210 million annualized. This share reflects a corrected estimate of small entity costs drawn from the FRIA,[84] which places total small entity compliance costs at $13.1 billion (53% of the $24.7 billion total 10-year cost estimate).[85]

Assumptions:

- First-year implementation cost: $16,949 million [86]
- Annual recurring cost (each subsequent year): $1,990 million [87]
- Small entity share of total costs: 53%
- Discount rate: 7% (consistent with OMB Circular A–4)
- Analytic horizon: 10 years from the effective date

Mechanism: Under the status quo, regulated entities incur the $16,949 million implementation cost in Year 1, followed by $1,990 million per year in Years 2–10. Under this IFR, those same costs are shifted forward by one year: Implementation occurs in Year 2, recurring costs in Years 3–10. Two things follow:

1. A discounting effect on the large upfront cost. The $16,949 million implementation cost, discounted at 7%, falls from $15,840 million (Year 1) to $14,804 million (Year 2)—a savings of approximately $1,036 million in present value.

2. A truncation of the final recurring year. Because we hold the analytic window fixed at 10 years, this IFR includes only 8 years of recurring costs (Years 3–10) versus 9 under the status quo (Years 2–10). The 10th-year recurring cost of $1,990 million, which would have a present value of roughly $1,012 million, drops out. However, this is partially offset by the fact that the recurring costs in Years 3–10 are identical under both scenarios.

TABLE 1—10-YEAR UNDISCOUNTED AND DISCOUNTED (AT 7%) COST SAVINGS FROM A ONE-YEAR IMPLEMENTATION DELAY

[In millions of dollars]

Year	Status quo		IFR		Cost savings	Undiscounted
	Undiscounted	Discounted	Undiscounted	Discounted		
1	$16,949	$15,840	$0	$0	−$16,949	−$15,840
2	1,990	1,738	16,949	14,804	14,959	13,066
3	1,990	1,625	1,990	1,625	0	0
4	1,990	1,518	1,990	1,518	0	0
5	1,990	1,419	1,990	1,419	0	0
6	1,990	1,326	1,990	1,326	0	0
7	1,990	1,239	1,990	1,239	0	0
8	1,990	1,158	1,990	1,158	0	0
9	1,990	1,083	1,990	1,083	0	0
10	1,990	1,012	1,990	1,012	0	0
Totals	34,862	27,959	32,872	25,185	−1,990	−2,775

The undiscounted difference ($1,990 million) simply equals the one year of recurring costs that falls outside the 10-year window. The discounted difference ($2,775 million) is larger because the IFR defers the heavy upfront cost by one year.[88]

The table below disaggregates total cost savings into all entities and small entities:

TABLE 2—PRESENT-VALUE AND ANNUALIZED COST SAVINGS FROM A ONE-YEAR IMPLEMENTATION DELAY, DISAGGREGATED BY ENTITY SIZE

[7% discount rate; millions of dollars]

Metric	All entities	Small entities	Small entity share %
Original 10-year total costs	$24,688 million	$13,095 million	53.0
10-year PV savings (7% discount)	2,775 million	1,472 million	53.0
Annualized savings (7% discount)	395 million	210 million	53.0

Small entities (typically governments with populations below 50,000) account for more than half of all cost savings. This reflects the compliance cost structure: While per-entity costs may be lower for small governments, the aggregate relief is substantial because small entities are numerous and the delay avoids a synchronized, resource-

[83] *See* 58 FR at 51735; 76 FR at 3821.

[84] *See* 89 FR at 31334 (Table 14).

[85] *See* 89 FR at 31332 (Table 6).

[86] *See* 89 FR at 31331 (Table 3).

[87] *See* 89 FR at 31331 (Table 4).

[88] When a 3% discount rate is applied instead of the 7% discount rate, the present value (PV) of 10-year cost saving is $2,355 million and the annualized cost saving is $276 million.

intensive compliance push in the near term.

The Department was unable to quantify the impact on benefits of this one-year delay and accordingly was unable to calculate the impact on net benefits.

C. Executive Order 14192 (Unleashing Prosperity Through Deregulation)

E.O. 14192 requires an agency, unless prohibited by law, to identify at least 10 existing regulations to be repealed when the agency publicly proposes for notice and comment or otherwise promulgates a new regulation.[89] In furtherance of this requirement, section 3(c) of the order requires that ''any new incremental costs associated with new regulations shall, to the extent permitted by law, be offset by the elimination of existing costs associated with at least 10 prior regulations.'' [90]

Deregulatory actions include final actions that reduce compliance costs below zero, which may include repealing, revising, or streamlining existing regulations.[91] This IFR revises the 2024 final rule by extending the rule's compliance dates by one year. As explained in the preamble, extending the compliance dates is expected to avoid burdens to covered entities from rushed compliance efforts. It is also expected to reduce litigation exposure associated with the 2024 final rule's impending compliance deadlines, including potential liability for attorneys' fees and injunctive relief. Accordingly, the Department believes that this IFR constitutes a deregulatory action for purposes of E.O. 14192.

D. Executive Order 14294 (Fighting Overcriminalization in Federal Regulations)

E.O. 14294 requires agencies promulgating regulations with criminal regulatory offenses potentially subject to criminal enforcement to ''explicitly describe the conduct subject to criminal enforcement, the authorizing statutes, and the mens rea standard applicable to'' each element of those offenses.[92] This rule does not impose a criminal regulatory penalty and is thus exempt from E.O. 14294's requirements.

E. Executive Order 13132 (Federalism)

E.O. 13132 requires Executive Branch agencies to consider whether a rule will have federalism implications—that is, whether the rule will have substantial direct effects on State or local governments, on the relationship between the Federal government and the States, or on the distribution of power and responsibilities among the various levels of government.[93]

Title II of the ADA applies to the services, programs, and activities of State and local government entities and, therefore, implicates federalism considerations. State and local government entities have been subject to title II for decades. Accordingly, the application of title II and the Department's implementing regulations is not novel for State or local governments.

This IFR does not alter the substantive requirements adopted in the 2024 final rule, including the scope of coverage or the interaction between Federal requirements and State or local law. Instead, this rule solely extends the 2024 final rule's compliance dates. As a result, this IFR does not impose new obligations on State or local governments, affect States' policymaking discretion, or change the distribution of power and responsibilities among the various levels of government.

Because this IFR merely adjusts the timing of compliance with existing requirements and is expected to reduce litigation exposure for State and local governments and avoid burdens to covered entities from rushed compliance efforts, the Department has determined that it does not have sufficient federalism implications to warrant the preparation of a federalism summary impact statement under E.O. 13132.

F. Executive Order 12988 (Civil Justice Reform)

This IFR meets the applicable standards set forth in sections 3(a) and (b)(2) of E.O. 12988 to specify provisions in clear language.[94] Pursuant to section 3(b)(1)(I) of the order,[95] nothing in this proposed or any previous rule (or in any administrative policy, directive, ruling, notice, guideline, guidance, or writing) directly relating to the program that is the subject of this IFR is intended to create any legal or procedural rights enforceable against the United States.

G. Regulatory Flexibility Act

This IFR does not require a regulatory flexibility analysis under the Regulatory Flexibility Act (''RFA'') [96] because, for the reasons described above in Section V.A of this preamble, the Department for good cause finds that following notice and public procedures for this rulemaking would be impracticable, unnecessary, or contrary to the public interest and therefore issues this IFR without notice and public procedures under 5 U.S.C. 553(b)(B).[97] The Department seeks feedback on the impact of the 2024 final rule and the IFR, including the number of governmental entities affected by these rules, and on the costs and benefits of both initiatives. The Department also seeks feedback on whether the agency should publish additional rulemaking to consider additional regulatory alternatives that could make the 2024 final rule less costly for small governments.

H. Plain Language Instructions

The Department makes every effort to promote clarity and transparency in its rulemaking. In any rule, there is a tension between drafting language that is simple and straightforward and drafting language that gives full effect to issues of legal interpretation. The Department operates a toll-free ADA Information Line at (800) 514–0301 (voice) or 1–833–610–1264 (TTY) that the public is welcome to call to get assistance understanding anything in this proposed rule. If any commenter has suggestions for how the regulations could be written more clearly, please see the **FOR FURTHER INFORMATION CONTACT** paragraph above for agency contact information.

I. Congressional Review Act

The Office of Information and Regulatory Affairs has determined that this rule meets the criteria for a ''major rule'' set forth by Subtitle E of the Small Business Regulatory Enforcement Fairness Act of 1996 (also known as the Congressional Review Act).[98] This rule will result in an annual effect on the economy of $100 million or more; but not a major increase in costs or prices; or significant adverse effects on competition, employment, investment, productivity, innovation, or the ability of companies based in the United States to compete with foreign-based

[89] 90 FR 9065, 9065 (Jan. 31, 2025).

[90] 90 FR 9065.

[91] Memorandum for Regulatory Policy Officers at Executive Departments and Agencies and Managing and Executive Directors of Certain Agencies and Commissions from Jeffrey B. Clark Sr., Acting Administrator, Office of Information and Regulatory Affairs, OMB M–25–20, *Re: Guidance Implementing Section 3 of Executive Order 14192, Titled* ''*Unleashing Prosperity Through Deregulation*'' at 4–6 (Mar. 26, 2025).

[92] 90 FR 20363, 20363 (May 9, 2025).

[93] 64 FR 43255, 43255 (Aug. 4, 1999).

[94] *See* 61 FR 4729, 4731–32 (Feb. 5, 1996).

[95] 61 FR 4731.

[96] 5 U.S.C. 603,604.

[97] *See Or. Trollers Ass'n* v. *Gutierrez,* 452 F.3d 1104, 1123–24 (9th Cir. 2006) (noting that the RFA does not apply when an agency validly invokes an exception to the public notice-and-comment requirements of 5 U.S.C. 553).

[98] 5 U.S.C. 804(2).

companies in domestic and export markets. The rule merely extends the compliance dates in the 2024 final rule by one year. Doing so does not impose any new obligations on any public entities.

For the reasons discussed above in the Administrative Procedure Act section, the Department issues this IFR without notice and comment or a delayed effective date pursuant to 5 U.S.C. 553(b)(B) and (d)(1). Accordingly, pursuant to 5 U.S.C. 808(2), the requirement for a 60-day delayed effective date does not apply to this rule.

J. Paperwork Reduction Act

This rule will not impose additional reporting or recordkeeping requirements under the Paperwork Reduction Act of 1995.[99]

K. Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 excludes from coverage under that Act any proposed or final Federal regulation that ''establishes or enforces any statutory rights that prohibit discrimination on the basis of race, color, religion, sex, national origin, age, handicap, or disability.'' [100] Accordingly, this rulemaking is not subject to the provisions of the Unfunded Mandates Reform Act.

List of Subjects for 28 CFR Part 35

Administrative practice and procedure, Civil rights, Communications, Incorporation by reference, Individuals with disabilities, State and local requirements.

By the authority vested in me as Attorney General by law, including 5 U.S.C. 301; 28 U.S.C. 509, 510; sections 201 and 204 of the Americans with Disabilities Act, Public Law 101–335, as amended; and section 505 of the ADA Amendments Act of 2008, Public Law 110–325, 28 CFR part 35 is amended as follows:

PART 35—NONDISCRIMINATION ON THE BASIS OF DISABILITY IN STATE AND LOCAL GOVERNMENT SERVICES

■ 1. The authority citation for part 35 continues to read as follows:

Authority: 5 U.S.C. 301; 28 U.S.C. 509, 510; 42 U.S.C. 12134, 12131, and 12205a.

Subpart H—Web and Mobile Accessibility

§ 35.200 [Amended]

■ 2. Section 35.200 is amended by:

■ a. In paragraph (b)(1), removing the text ''April 24, 2026'' and adding in its place the text ''April 26, 2027''; and

■ b. In paragraph (b)(2), removing the text ''April 26, 2027'' and adding in its place the text ''April 26, 2028''.

Dated: April 16, 2026.

Todd Blanche,

Acting Attorney General.

[FR Doc. 2026–07663 Filed 4–17–26; 8:45 am]

BILLING CODE 4410–13–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG–2026–0474]

RIN 1625–AA00

Safety Zone; Cheboygan River, Black River, Cheboygan, MI

AGENCY: Coast Guard, Department of Homeland Security.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone for navigable waters of the Cheboygan River from the Cheboygan Lock and Dam Complex to the Cheboygan River's outlet from Mullett Lake and the Black River from its confluence with the Cheboygan River to Alverno Dam. The safety zone is needed to protect personnel, vessels, and the marine environment from potential hazards associated with flood waters. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port, Sector Northern Great Lakes, or their designated representative.

DATES: This rule is effective without actual notice from April 20, 2026, through April 24, 2026. For the purposes of enforcement, actual notice will be used from April 15, 2026, until April 20, 2026.

ADDRESSES: To view available documents go to *https://www.regulations.gov* and search for USCG–2026–0474.

FOR FURTHER INFORMATION CONTACT: If you have questions about this rule, contact LT Rebecca Simpson, Sector Northern Great Lakes Waterways Management Division, U.S. Coast Guard; telephone 906–635–3237, or email *ssmprevention@uscg.mil.*

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

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

II. Background and Authority

The Coast Guard received notification of dangerous flood waters on the Cheboygan River from the Cheboygan Lock and Dam Complex to the Cheboygan River's outlet from Mullett Lake and the Black River from its confluence with the Cheboygan River to Alverno Dam. The Captain of the Port (COTP) Northern Great Lakes has determined that potential hazards associated with flood waters are a safety concern for any vessels south of the Cheboygan Lock and Dam Complex to the Cheboygan River's outlet from Mullett Lake and the Black River from its confluence with the Cheboygan River to Alverno Dam.

Because of these potential hazards, the Coast Guard is issuing this rule without prior notice and comment. As is authorized by 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing a notice of proposed rulemaking (NPRM) with respect to this rule because it is impracticable. The Coast Guard was notified of the dangers to vessels on April 14, 2026, and we must establish this safety zone by April 15, 2026, to protect personnel, vessels, and the marine environment. Therefore, we do not have enough time to solicit and respond to comments.

For the same reasons, the Coast Guard finds that under 5 U.S.C. 553(d)(3), good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**.

III. Discussion of the Rule

This rule establishes a safety zone from April 15, 2026 through April 24, 2026. The safety zone will cover all navigable waters in the Cheboygan River from the Cheboygan Lock and Dam Complex to the Cheboygan River's outlet from Mullett Lake and the Black River from its confluence with the Cheboygan River to Alverno Dam. Vessels and persons will not be allowed to enter the zone during this time, unless authorized by the Captain of the Port.

IV. 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.

[99] 44 U.S.C. 3501 *et seq.*

[100] 2 U.S.C. 1503(2).