

Neil Sandhu at (804) 916-3775 (not a toll-free number); concerning submissions of requests to testify or attend the hearing, the Publications and Regulations Section at (202) 317-6901 (not toll-free number) or by email at publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION: The subject of the hearing is the notice of proposed rulemaking (REG-117270-25) published in the **Federal Register** on March 9, 2026 (91 FR 11194).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Individuals who wish to testify at the hearing must submit an outline of the topics to be discussed and the time to be devoted to each topic by June 15, 2026. A period of 10 minutes will be allotted to each testimony.

An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available via www.regulations.gov under the title of Supporting & Related Material. If no outline of the topics to be discussed is received by June 15, 2026, the hearing will be cancelled and a notice of cancellation of the public hearing will be published in the **Federal Register**.

Individuals who wish to testify at the hearing must send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG-117270-25 and the language "TESTIFY Telephonically." For example, the subject line may say: Request to TESTIFY Telephonically at Hearing for REG-117270-25.

Individuals who wish to attend the public hearing without testifying must also send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number (REG-117270-25) and the language "ATTEND Hearing Telephonically." For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG-117270-25. Requests to attend the hearing must be received by July 16, 2026.

Hearings will be made accessible to people with disabilities. To request special assistance during a hearing please contact the Publications and Regulations Section by sending an email to publichearings@irs.gov (preferred) or by telephone at (202) 317-6901 (not a toll-free number) by July 13, 2026.

Any additional questions regarding speaking at or attending the hearing may

also be emailed to publichearings@irs.gov.

Oluwafunmilayo A. Taylor,
Section Chief, Publications and Regulations
Section, Associate Chief Counsel, (Procedure
and Administration).

[FR Doc. 2026-11343 Filed 6-4-26; 8:45 am]

BILLING CODE 4831-GV-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG-2024-0465]

RIN 1625-AA00

Safety Zone; Hurricanes, Tropical Storms, and Severe Weather Events in the Sector Mobile Captain of the Port Zone

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard is proposing to establish a safety zone in the navigable waters within the Sector Mobile Captain of the Port (COTP) zone, to be enforced in the event of hurricanes, tropical storms, and other severe weather events. This regulation establishes requirements for industry and vessel operators in the Mobile COTP zone, to ensure the safety of the safety of the ports and waters within the zone prior to, during and immediately following these events.

DATES: Comments and related material must be received by the Coast Guard on or before July 6, 2026.

ADDRESSES: To submit comments and view available documents, go to <https://www.regulations.gov> and search for USCG-2024-0465.

FOR FURTHER INFORMATION CONTACT: If you have questions about this proposed rulemaking, call or email Marine Science Technician Chief Petty Officer Stacy Stevenson, Waterways Management Division, U.S. Coast Guard; telephone 251-382-8653, email Sectormobilewaterways@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

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

II. Background and Authority

The Gulf Coast of Mississippi, Alabama, and northwest Florida has the potential to be affected by hurricanes, tropical storms or other severe weather events on a yearly basis, especially between the months of June and November. These storms and other events create hazardous conditions in the port, including but not limited to damaging winds, storm surge and heavy waves, inaccurate or off-station aids-to-navigation, and the potential for navigational obstructions. The purpose of this rulemaking is to establish a permanent safety zone regulation to allow for quick activation of limited access areas when needed to protect mariners, port infrastructure, and the environment before, during, and after extreme weather events. The COTP is proposing this rule under the authority in 46 U.S.C. 70034, which is needed to protect personnel, vessels, and the marine environment in the navigable waters within the safety zone.

III. Discussion of the Rule

The COTP is proposing to establish a safety zone to be activated and enforced as needed to respond to hurricanes, tropical storms, or other severe weather events on navigable waters of the Coast Guard Sector Mobile COTP zone. This proposed rule would establish actions to be completed by local industry and vessels in the Mobile COTP zone prior to landfall of hurricanes, tropical storms, or other severe weather events threatening the Mobile COTP zone. The proposed safety zone would consist of all navigable waters of the Mobile COTP zone, as prescribed in 33 CFR 3.40-10. However, for each particular hurricane or tropical storm, the specific restricted areas may be smaller and comprise only a portion of the Sector Mobile COTP zone. The area being enforced, along with the enforcement dates and times, would be announced to the public in advance by Broadcast Notice to Mariners and other public advisories. The regulatory text we are proposing appears at the end of this document.

IV. Regulatory Analyses

We developed this proposed rule after considering numerous statutes and Executive orders related to rulemaking. Below we summarize our analyses based on a number of these statutes and Executive orders.

A. Impact on Small Entities

The Regulatory Flexibility Act (RFA) of 1980, 5 U.S.C. 601-612, as amended, requires Federal agencies to consider the potential impact of regulations on small entities during rulemaking. The

term “small entities” comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000. Section 605 of the RFA allows an agency to certify a rule, in lieu of preparing an analysis, if the rulemaking is not expected to have a significant economic impact on a substantial number of small entities. The Coast Guard certifies under 5 U.S.C. 605(b) that this proposed rule would not have a significant economic impact on a substantial number of small entities for the following reasons.

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

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this proposed rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Public Law 104–121), if this proposed rule will affect your small business, organization, or governmental jurisdiction and you have questions, contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section. Small businesses may send comments to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards by calling 1–888–REG–FAIR (1–888–734–3247).

B. Collection of Information

This proposed rule would not call for a new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

C. Federalism and Indian Tribal Governments

We have analyzed this proposed rule under Executive Order 13132, Federalism, and have determined that it is consistent with the fundamental federalism principles and preemption requirements described in that Order.

Also, this proposed rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does not have a substantial direct effect on one or

more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

D. Unfunded Mandates Reform Act

As required by The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538), the Coast Guard certifies that this proposed rule will not result in an annual expenditure of \$100,000,000 or more (adjusted for inflation) by a State, local, or tribal government, in the aggregate, or by the private sector.

E. Environment

We have analyzed this proposed rule under Department of Homeland Security Directive 023–01, Rev. 1, associated implementing instructions, and Environmental Planning COMDTINST 5090.1 (series), which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (42 U.S.C. 4321–4370f), and have determined that this action is one of a category of actions that do not individually or cumulatively have a significant effect on the human environment.

This proposed rule involves a safety zone that would prohibit entry in certain waters of the Mobile COTP, and require certain other actions from vessel and facility operators, during period prior to, during, and following hurricanes, tropical storms, or other severe weather events. It is categorically excluded from further review under paragraph L60(a) of Appendix A, Table 1 of DHS Instruction Manual 023–01–001–01, Rev. 1.

V. Public Participation and Request for Comments

We view public participation as essential to effective rulemaking and will consider all comments and material received during the comment period. Your comment can help shape the outcome of this rulemaking. If you submit a comment, please include the docket number for this rulemaking, indicate the specific section of this document to which each comment applies, and provide a reason for each suggestion or recommendation.

Submitting comments. We encourage you to submit comments at <https://www.regulations.gov>. To do so, go to <https://www.regulations.gov>, type USCG–2026–0465 in the search box and click “Search.” Next, look for this document in the Search Results column, and click on it. Then click on the Comment option. If you cannot submit your material by using <https://www.regulations.gov>, call or email the

person in the **FOR FURTHER INFORMATION CONTACT** section of this proposed rule for alternate instructions.

Viewing material in docket. To view available documents, find the docket as described in the previous paragraph, and then select “Supporting & Related Material” in the Document Type column. We will post public comments in our online docket. Additional information is on the <https://www.regulations.gov> Frequently Asked Questions web page.

Personal information. We accept anonymous comments. Comments we post to <https://www.regulations.gov> will include any personal information you have provided. For more about privacy and submissions to the docket in response to this document, see DHS’s eRulemaking System of Records notice (85 FR 14226, March 11, 2020).

List of Subjects in 33 CFR Part 165

Harbors, Marine safety, navigation (water), Reporting and recordkeeping requirements, Security measures, Waterways.

For the reasons discussed in the preamble, the Coast Guard is proposing to amend 33 CFR part 165 as follows:

PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

- 1. The authority citation for part 165 continues to read as follows:

Authority: 46 U.S.C. 70034, 70051, 70124; 33 CFR 1.05–1, 6.04–1, 6.04–6, and 160.5; DHS Delegation No. 00170.1, Revision No. 01.4.

- 2. Add § 165.847 to read as follows:

§ 165.847 Safety Zone; Hurricanes, Tropical Storms, and Severe Weather Events Within the Sector Mobile Captain of the Port (COTP) Zone.

(a) *Regulated Area.* All navigable waters within the Sector Mobile Captain of the Port (COTP) zone, as described in 33 CFR 3.40–10, or some portion of those waters, during specified port conditions. Port conditions and safety zone activation may vary for different portions of the regulated area at different times, based on storm conditions and the storm’s projected track.

(b) *Definitions.* (1) Designated Representative means a Coast Guard Patrol Commander, including a Coast Guard coxswain, petty officer, or other officer operating a Coast Guard vessel and a Federal, State, and local officer designated by or assisting the COTP Mobile in the enforcement of the safety zone.

(2) Port Condition WHISKEY means a condition set by the COTP when

weather advisories indicate sustained gale force winds or higher, greater than 39 mph or 47 knots, from a weather event are predicted to make landfall at the port within 72 hours.

(3) Port Condition X-RAY means a condition set by the COTP when weather advisories indicate sustained gale force winds or higher, greater than 39 mph or 47 knots, from a weather event are predicted to make landfall at the port within 48 hours.

(4) Port Condition YANKEE means a condition set by the COTP when weather advisories indicate that sustained gale force winds or higher, greater than 39 mph or 47 knots, from a weather event are predicted to make landfall at the port within 24 hours.

(5) Port Condition ZULU means a condition set by the COTP when weather advisories indicate that sustained gale force winds or higher, greater than 39 mph or 47 knots, from a weather event are predicted to make landfall at the port within 12 hours.

(6) Port Condition RECOVERY means the condition set by the COTP during the recovery phase when weather advisories indicate that sustained gale force winds from a weather event are no longer predicted for the regulated area. This port condition remains in effect until the regulated areas are safe and reopened to normal operations.

(c) *Regulations.* (1) When the COTP sets a Port Condition described in paragraph (b), vessels and persons within a regulated area must comply with the following requirements for each respective Port Condition. The COTP may modify these requirements depending on weather forecasts or other local factors. Any modification to the requirements will be distributed to the public via broadcasts, marine safety bulletins, or other methods.

(A) *Port Condition WHISKEY.* (i) All vessels and port facilities in a regulated area must exercise due diligence in preparation for potential storm impacts. Vessels, ports, and waterfront facilities must initiate vessel and facility severe weather plans. All commercial vessels with installed Automatic Identification Systems (AIS)—regardless of tonnage, length, or service—that remain or transit within port, will be required by the COTP to activate the AIS prior to when Port Condition X-RAY is set by the COTP. All AIS shall remain activated through Port Condition RECOVERY. Vessel operators must contact the COTP if, for any reason, the installed AIS is not activated.

(ii) Ongoing vessels 500 gross tons (GT) and above must report their intention to depart or remain in port to the COTP. Vessels electing to depart

should make plans to depart no later than the setting of Port Condition YANKEE. Vessels wishing to remain in port are required to submit a Notice of Intent to Remain in Port to the COTP prior to setting Port Condition X-RAY.

(iii) Vessels scheduled for arrival into port before Port Condition X-RAY is set by the COTP must make necessary berthing arrangements and submit a mooring plan to the COTP prior to requesting entrance into port unless expected to depart prior to setting Port Condition YANKEE.

(iv) All oceangoing commercial vessels and Coast Guard regulated barges greater than 500 GT are prohibited from anchoring within territorial waters under the cognizance of the COTP during a severe weather event.

(B) *Port Condition X-RAY.* (i) Ongoing commercial vessels greater than 500 GT not approved to remain in port should start departing the port immediately, including ensuring cargo operations are secured to meet sail times. Vessels requiring tugs and pilots during their transit should arrange for these services immediately. Smaller vessels should seek shelter in preparation for possible port closure. AIS shall remain activated through Port Condition RECOVERY. Vessel operators must contact the COTP if for any reason the installed AIS is not activated.

(ii) All waterfront facilities and vessels should prepare to terminate cargo operations in preparation for storm arrival. All port facilities in a regulated area must ensure that potential flying debris is removed or secured. Hazardous materials/pollution hazards must be secured in a safe manner and away from waterfront areas. Containers should be stacked no more than 4 high.

(C) *Port Condition YANKEE.* (i) All oceangoing vessels over 500 GT must depart their respective ports for open ocean immediately, unless authorized by the COTP to remain in port. All oceangoing commercial vessels over 500 GT permitted to remain in port must implement their pre-approved mooring arrangement to be followed until entering Port Condition RECOVERY, have a navigation watch set and maintain a listening watch on Channel 16 VHF-FM. Vessels allowed to remain in port must have the decks clear of any missile hazards, potential pollution hazards, and flammable materials. Inland tows are to be securely moored and prepared for severe weather conditions. No vessels may enter the port without permission of the COTP.

(ii) Terminal operators should terminate all cargo operations not

associated with storm preparations. Cargo operations associated with storm preparations include moving cargo within or off the port for securing purposes, port/facility equipment preparations, and similar activities, but do not include moving cargo onto the port or vessel loading/discharging operations unless specifically authorized by the COTP. Bunkering and lightering operations will be suspended at the COTP's discretion with all bunkering, lightering, and/or cargo transfers suspended when winds reach 40 mph sustained. Transfer hoses and arms should be disconnected prior to sustained winds over 50 mph. All facilities must continue to operate in accordance with approved Facility Security Plans and comply with the requirements of the Maritime Transportation Security Act.

(D) *Port Condition ZULU.* Regulated areas are closed to all vessel traffic except those specifically authorized by the COTP. Cargo operations are suspended, including bunkering and lightering. This provision does not apply to operations involving Cargo of Particular Hazard or Certain Dangerous Cargoes, which in every case must be suspended. If a vessel is authorized by the COTP to remain in port, ensure the vessel is securely moored and prepared for severe weather conditions.

(E) *Port Condition RECOVERY.* Regulated areas are closed to all vessel movements until safe for passage. Based on assessments of channel conditions, navigability concerns, and hazards to navigation, the COTP may permit vessel movements with restrictions. Restrictions may include, but are not limited to, preventing vessel movements, imposing draft, speed, size, horsepower, daylight restrictions, or directing the use of specific routes. Vessels permitted to transit the regulated area shall comply with the lawful orders or directions given by the COTP or designated representative.

(2) *Regulated Area Notice.* The COTP will notify the maritime community of the designated ports and/or waterways within the COTP zone and the time periods during which these restrictions will be in effect via Broadcast Notice to Mariners, Marine Safety Information Bulletin or by on-scene designated representatives.

(3) *Exception.* This regulation does not apply to authorized law enforcement agencies operating within the regulated area(s).

(d) *Contact information.* The COTP may be contacted by email at

secmobcc@uscg.mil, or by phone at 251-266-5888.

M.O. Vega,

Captain, U.S. Coast Guard, Captain of the Port Sector Mobile.

[FR Doc. 2026-11310 Filed 6-4-26; 8:45 am]

BILLING CODE 9110-04-P

DEPARTMENT OF EDUCATION

34 CFR Chapter II

[ED-2026-OESE-2113]

Proposed Waiver and Extension of the Project Period With Funding—Elementary and Secondary Education Act of 1965, as Amended, Title VI, Part B, Native Hawaiian Education

AGENCY: Office of Elementary and Secondary Education (OESE), Department of Education.

ACTION: Proposed waiver and extension of project period with funding.

SUMMARY: The Secretary proposes to waive the requirements in the Education Department General Administrative Regulations (EDGAR) that generally prohibit project period extensions involving the obligation of additional Federal funds. The proposed waiver and extension would enable 21 projects under Assistance Listing Number (ALN) 84.362A to receive funding for up to one additional 12-month period, not to exceed September 30, 2027.

DATES: We must receive your comments on or before July 6, 2026.

ADDRESSES: Comments must be submitted via the Federal eRulemaking Portal at www.regulations.gov. However, if you require an accommodation or cannot otherwise submit your comments via www.regulations.gov, please contact the program contact person listed under FOR FURTHER INFORMATION CONTACT. The Department will not accept comments submitted after the comment period. To ensure that we do not receive duplicate copies, please submit your comments only

once. In addition, please include the Docket ID at the top of your comments.

Federal eRulemaking Portal: Go to www.regulations.gov to submit your comments electronically. Information on using www.regulations.gov, including instructions for accessing agency documents, submitting comments, and viewing the docket, is available on the site under "FAQ."

Privacy Note: The Department's policy is generally to make comments received from members of the public available for public viewing in their entirety on the Federal eRulemaking Portal at www.regulations.gov. Therefore, commenters should include in their comments only information about themselves that they wish to make publicly available.

FOR FURTHER INFORMATION CONTACT:

Joanne Osborne, U.S. Department of Education, 400 Maryland Avenue SW, Washington, DC 20202-5076. Telephone: (202) 401-1265. Email: Joanne.Osborne@ed.gov.

If you are deaf, hard of hearing, or have a speech disability and wish to access telecommunications relay services, please dial 7-1-1.

SUPPLEMENTARY INFORMATION:

Invitation to Comment: We invite you to submit comments regarding this proposed waiver and extension. To ensure that your comments have maximum effect in developing the notice of final waiver and extension, we urge you to identify clearly the specific grantee or grantees (listed in the table under the Background section) that each comment addresses.

We invite you to assist us in complying with the specific requirements of Executive Orders 12866, 13563, and 14192 and their overall requirement of reducing regulatory burden that might result from the proposed waiver and extension. Please let us know of any further ways we could reduce potential costs or increase potential benefits while preserving the effective and efficient administration of the program.

During and after the comment period, you may inspect all public comments about this notice of proposed waiver and extension by accessing regulations.gov.

Assistance to Individuals With Disabilities in Reviewing the Rulemaking Record: On request, we will provide an appropriate accommodation or auxiliary aid to an individual with a disability who needs assistance to review the comments or other documents in the public rulemaking record for the proposed waiver and extension. If you want to schedule an appointment for this type of accommodation or auxiliary aid, please contact the person listed under FOR FURTHER INFORMATION CONTACT.

Background

Native Hawaiian Education (NHE), authorized under sections 6201-6207 of the Elementary and Secondary Education Act of 1965, as amended (ESEA), authorizes the Secretary to make grants to or enter into contracts with Native Hawaiian organizations and other organizations to support the development of innovative educational programs to assist Native Hawaiians. Under section 6205(a)(2), the Secretary must prioritize awarding grants to entities that propose projects designed to address beginning reading and literacy among students in kindergarten through third grade, the needs of at-risk children and youth, needs in fields or disciplines in which Native Hawaiians are underemployed, and the use of Hawaiian language in instruction. These projects may include one or more of the activities authorized under section 6205(a)(3).

On March 14, 2023, the Department of Education (Department) published in the Federal Register a notice inviting applications (NIA) for new awards for fiscal year (FY) 2023 for the Native Hawaiian Education Program (88 FR 15689). A table listing the current 21 grantees from the FY 2023 cohort follows.

FY 2023 AWARDS UNDER ALN 84.362A

Table with 2 columns: PR award number and Grantee name. Lists 15 award numbers and their corresponding grantees, including SUPPORTING THE LANGUAGE OF KAUAI INC., PARTNERS IN DEVELOPMENT FOUNDATION, UNIVERSITY OF HAWAII, and KULA NO NA PO'E HAWAII.