

(e) *Applicability date.* The provisions of this section apply with respect to payments made in calendar years beginning after December 31, 2024.

Frank J. Bisignano,
Chief Executive Officer.

Approved: July 23, 2026.

Kevin M. Salinger,
Acting Assistant Secretary of the Treasury
(Tax Policy).

[FR Doc. 2026–16269 Filed 8–7–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket No. USCG–2026–0993]

Safety Zones; Annual Events in the Captain of the Port Eastern Great Lakes Zone Marine Events Within the Great Lakes Coast Guard District

AGENCY: Coast Guard, DHS.

ACTION: Notification of enforcement of regulation.

SUMMARY: The Coast Guard will enforce multiple safety zones located in federal regulations for recurring marine events taking place in August through September of 2026 to provide for the safety of life on navigable waterways during these events. Our regulation for marine events within the Coast Guard's Eastern Great Lakes Zone identifies the regulated areas for these events. During the enforcement periods, the operator of any vessel in the regulated area must comply with directions from the Captain of the Port Eastern Great Lakes or a designated representative.

DATES: The regulations in 33 CFR 165.939 will be enforced for the regulated areas listed in Table 1 to § 165.939, as follows:

- *Event (H)(1):* Whiskey Island Paddlefest, Cleveland, OH—from 7:00 a.m. to 1:30 p.m. on August 15, 2026.
- *Event (H)(2):* D-Day Conneaut, Conneaut, OH—from 1:30 p.m. to 5:30 p.m. each day from August 13 through 15, 2026.
- *Event (H)(8):* Tri CLE Rock Roll Run, Cleveland, OH—from 8:00 a.m. to 11:30 a.m. on August 15, 2026, and from 5:00 a.m. to 10:00 a.m. on August 16, 2026.
- *Event (I)(2):* Cleveland National Air Show, Cleveland, OH—from 7:30 a.m. to 6:30 p.m. each day from September 5 through 7, 2026.

- *Event (I)(3):* Head of the Cuyahoga, Cleveland, OH—from 4:30 a.m. to 5:30 p.m. on September 26, 2026.

FOR FURTHER INFORMATION CONTACT: If you have questions about this notification of enforcement, call or email Petty Officer Andrew Nevenner at Marine Safety Unit Cleveland's Waterways Management Division; telephone 216–937–0111, email *D09-SMB-MSUCLEVELAND-WWM@uscg.mil*.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce multiple safety zones for annual events in the Captain of the Port Eastern Great Lakes Zone listed in Table 1 to 33 CFR 165.939, for events occurring in the months of August through September, as listed in the **DATES** section. This action is being taken to provide for the safety of life on navigable waterways during those annual marine events. Pursuant to 33 CFR 165.23, entry into, transiting, or anchoring within these safety zones during an enforcement period is prohibited unless authorized by the Captain of the Port (COTP) Eastern Great Lakes or his designated representative. Those seeking permission to enter the safety zone may request permission from the COTP Eastern Great Lakes via channel 16, VHF–FM. Vessels and persons granted permission to enter the safety zone shall obey the directions of COTP Eastern Great Lakes or his designated representative. While within a safety zone, all vessels shall operate at the minimum speed necessary to maintain a safe course.

In addition to this notice of enforcement in the **Federal Register**, the Coast Guard will provide the maritime community with advance notification of this enforcement period via Broadcast Notice to Mariners or Local Notice to Mariners. If the COTP Eastern Great Lakes determines that the safety zone need not be enforced for the full duration stated in this notice, he may use a Broadcast Notice to Mariners to grant general permission to enter the respective safety zone.

Matthew J. Walter,

Captain, U.S. Coast Guard, Captain of the Port Sector Eastern Great Lakes.

[FR Doc. 2026–16254 Filed 8–7–26; 8:45 am]

BILLING CODE 9110–04–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG–2026–0992]

RIN 1625–AA00

Safety Zone; Lake St. Clair; Grosse Pointe Farms, 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 Lake St. Clair within a 475-foot radius of Grosse Pointe Yacht Club in Lake St. Clair, Grosse Pointe Farms, MI. The safety zone is needed to protect personnel, vessels, and the marine environment from potential hazards during a fireworks event. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port Detroit (COTP) or their designated representative.

DATES: This rule is effective from 9:30 p.m. on August 14, 2026, until 10:30 p.m. on August 15, 2026. This rule will be enforced from 9:30 p.m. until 10:30 p.m. on August 14, 2026. In the event of inclement weather, this rule will be enforced from 9:30 p.m. until 10:30 p.m. on August 15, 2026.

ADDRESSES: To view available documents, go to <https://www.regulations.gov> and search for USCG–2026–0992.

FOR FURTHER INFORMATION CONTACT: If you have questions about this rule, contact Tracy Girard, Waterways Management Division, U.S. Coast Guard Sector Detroit; (313) 475–7475, *D09-SMB-SecDetroit-WWM@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 that a fireworks display will be launched from a barge positioned on Lake St. Clair in Grosse Pointe Farms, MI. The COTP has determined that potential hazards associated with the fireworks display are a safety concern for anyone within a 475-foot radius of

the launch point. Therefore, the Coast Guard is issuing 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.

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 this event on July 17, 2026, but we must establish this safety zone by August 14, 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 reason, 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 9:30 p.m. on August 14, 2026, until 10:30 p.m. on August 15, 2026. This rule will be enforced from 9:30 p.m. until 10:30 p.m. on August 14, 2026. In the event of inclement weather on August 14, 2026, this rule will be enforced from 9:30 p.m. until 10:30 p.m. on August 15, 2026. The safety zone will cover all navigable waters of Lake St. Clair within a 475-foot radius of the fireworks launch point at Grosse Pointe Yacht Club on Lake St. Clair, Grosse Pointe Farms, MI. Vessels and persons will not be allowed to enter the zone during this time, unless authorized by the COTP or their designated representative.

IV. Regulatory Analyses

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

A. Impact on Small Entities

The regulatory flexibility analysis provisions of the Regulatory Flexibility Act of 1980, 5 U.S.C. 601–612, do not apply to rules that are not subject to notice and comment. Because the Coast Guard has, for good cause, waived the notice and comment requirement that would otherwise apply to this rulemaking, the Regulatory Flexibility

Act's flexibility analysis provisions do not apply here.

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), if this 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). The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.

B. Collection of Information

This rule will 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 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 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 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 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 *et seq.*), 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 rule is a safety zone. 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. A Record of Environmental Consideration supporting this determination is available in the docket.

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 amends 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.T09–0992 to read as follows:

§ 165.T09–0992 Safety Zone; Lake St. Clair, Grosse Pointe Farms, MI.

(a) *Location.* The following area is a safety zone: All navigable waters of Lake St. Clair within a 475-foot radius of the barge launch site at Grosse Pointe Yacht Club in Lake St. Clair at position 42°26'04" N, 082°52'12.8" W. All geographic coordinates are North American Datum of 1983 (NAD 83).

(b) *Definitions.* As used in this section, *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 Captain of the Port Detroit (COTP) in the enforcement of the safety zone.

(c) *Regulations.* (1) Under the general safety zone regulations in subpart C of this part, you may not enter the safety zone described in paragraph (a) of this section unless authorized by the COTP or the COTP's designated representative.

(2) To seek permission to enter, contact the COTP or the COTP's representative on VHF-FM channel 16. Those in the safety zone must comply with all lawful orders or directions

given to them by the COTP or the COTP's designated representative.

(d) *Enforcement period.* This section will be enforced from 9:30 p.m. through 10:30 p.m. on August 14, 2026. In the event of inclement weather, this zone

will be enforced from 9:30 p.m. until 10:30 p.m. on August 15, 2026.

Caren C. Damon,

Captain, U.S. Coast Guard, Captain of the Port Detroit.

[FR Doc. 2026-16256 Filed 8-7-26; 8:45 am]

BILLING CODE 9110-04-P