

exclusions. A State may not require SGOs to operate in a manner that is more restrictive than the requirements set forth in section 25F(c)(5), such as by limiting the type of school that scholarship recipients may attend or the types of qualified elementary or secondary education expenses for which scholarship funds may be used.

Accordingly, the State requirements provided in paragraph (e)(1)(ii) of this section must be reasonably related to determining whether an organization is located in the State, meets the requirements of section 25F(c)(5) and the operational requirements in section 25F(d), and satisfies the generally applicable State requirements for charitable organizations in the State for accountability and fraud prevention.

(3) *Federal review.* The procedures a State implements in accordance with this paragraph (e) are subject to Federal review. Upon discovering a pattern of irregularities or noncompliance, the IRS, in its discretion, may require a State to modify its procedures to ensure that its determinations regarding an organization's satisfaction of the requirements in section 25F(c)(5) and (d) are being administered in accordance with the applicable statutory, regulatory, and appropriate State requirements.

(f) *Applicability date.* This section applies on or after September 1, 2026. The applicability of this section expires on or before October 1, 2029.

Frank J. Bisignano,
Chief Executive Officer.

Approved: September 10, 2026.

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

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket No. USCG–2026–0999]

Special Local Regulations; Southern California Annual Marine Events for the San Diego Captain of the Port Zone, San Diego Sharkfest Swim, San Diego Bay, San Diego, CA

AGENCY: Coast Guard, DHS.

ACTION: Notification of enforcement of regulation.

SUMMARY: The Coast Guard will enforce special local regulations for the San

Diego Sharkfest Swim on October 18, 2026, to provide for the safety of life on navigable waterways during this event. Our regulation for marine events within the Southwest Coast Guard District identifies the regulated area for this event in the San Diego Bay. During the enforcement periods, the operator of any vessel in the regulated area must comply with directions from the Patrol Commander or any Official Patrol displaying a Coast Guard ensign.

DATES: The regulation in 33 CFR 100.1101, Table 1 to § 100.1101, Item No. 7, will be enforced from 9 a.m. until 10 a.m. on October 18, 2026.

FOR FURTHER INFORMATION CONTACT: If you have questions about this notification of enforcement, call or email Lieutenant Skye Eastman, Waterways Management, U.S. Coast Guard Sector San Diego, CA; telephone (619) 278–7656, email D11MarineEventsSD@uscg.mil.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce special local regulations in 33 CFR 100.1101 for the San Diego Sharkfest Swim regulated area from 9 a.m. to 10 a.m. on October 18, 2026. This action is being taken to provide for the safety of life on navigable waterways during this event. Our regulation for Southern California Annual Marine Events for the San Diego Captain of the Port Zone, § 100.1101, specifies the location of the regulated area for the San Diego Sharkfest Swim which encompasses portions of San Diego Bay. During the enforcement periods, as reflected in § 100.100(c), if you are the operator of a vessel in the regulated area you must comply with directions from the Patrol Commander or any Official Patrol displaying a Coast Guard ensign.

In addition to this notice of enforcement in the **Federal Register**, the Coast Guard plans to provide notification of this enforcement period via the Local Notice to Mariners and Marine Safety Information Broadcasting.

R.C. Tucker,
Captain, U.S. Coast Guard, Captain of the Port San Diego.

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket No. USCG–2026–1220]

Special Local Regulations; Marine Events Within the USCG East District—Philadelphia, PA

AGENCY: Coast Guard, DHS.

ACTION: Notification of enforcement of regulation.

SUMMARY: The Coast Guard will enforce special local regulations for the Philadelphia Cup Regatta on October 3, 2026, to provide for the safety of life on navigable waterways during the event. Our regulation for marine events within the USCG East District identifies the regulated area for this event in Philadelphia, PA. During the enforcement period, the operator of any vessel in the regulate area must comply with directions from the Patrol Commander or any Official Patrol displaying a Coast Guard ensign.

DATES: The regulations in 33 CFR 100.501 will be enforced for the special local regulations listed in Table 1 to Paragraph (i)(1) of § 100.501 for the Philadelphia Cup Regatta from 9 a.m. through 5 p.m. on October 3, 2026.

FOR FURTHER INFORMATION CONTACT: If you have questions about this notification of enforcement, call or email Petty Officer Dominick J. Dobridge, Waterways Management Division, Sector Delaware Bay, U.S. Coast Guard; telephone (206) 815–6688, option 3; email SecDelBayWWM@uscg.mil.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce the special local regulation in Table 1 to Paragraph (i)(1) in 33 CFR 100.501, for the regulated area of the Philadelphia Cup Regatta from 9 a.m. to 5 p.m. on October 3, 2026. This action is being taken to provide for the safety of life on navigable waterways during this event. Our regulation for marine events within the USCG East District, § 100.501, specifies the location of the regulated area for the “Philadelphia Cup Regatta” which encompasses portions of the Delaware River, in Philadelphia, PA. During the enforcement period, as reflected in § 100.501(d)(2), a vessel operator may request permission to enter and transit through a regulated area by contacting the Event PATCOM or official patrol vessel on VHF–FM channel 16. When authorized to transit through the regulated area, the vessel