

(d) *Resolution of errors relating to the credit card or debit card account*—(1) *In general.* Payments of taxes by credit card or debit card, and payments of reimbursement fees referred to in paragraph (e)(2) of this section, are subject to the applicable error resolution procedures of section 161 of the Truth in Lending Act (15 U.S.C. 1666), section 908 of the Electronic Fund Transfer Act (15 U.S.C. 1693f), or any similar provisions of State or local law, for the purpose of resolving errors relating to the credit card or debit card account, but not for the purpose of resolving any errors, disputes or adjustments relating to the underlying tax liability.

* * * * *

(e) *Authority to enter into contracts*—(1) *In general.* The Commissioner may enter into contracts related to receiving payments of tax by credit card or debit card if such contracts are cost beneficial to the government. The determination of whether the contract is cost beneficial will be based on an analysis appropriate for the contract at issue and at a level of detail appropriate to the size of the government's investment or interest.

(2) *Contracts under which fees are prohibited.* The Commissioner may enter into contracts that provide that the Internal Revenue Service (IRS) will not pay a fee, charge, or other monetary consideration under such contracts related to payments of tax by credit card or debit card. For payments of tax under such contracts, this section does not prohibit the imposition of fees or charges by issuers of credit cards or debit cards or by any other financial institutions or persons participating in the credit card or debit card transaction. The IRS may not receive any part of any such fees that may be charged.

(3) *Contracts under which fees are permitted and must be recouped.* The Commissioner may enter into contracts that provide that the IRS will pay a fee, charge, or other monetary consideration under such contracts related to payments of tax by credit card or debit card. If the IRS pays a fee under such contracts, it must recoup the full amount paid under such contracts as a reimbursement fee from the persons paying tax by credit card or debit card. The reimbursement fees will be limited to the amount of the fees that IRS pays under any such contract and will be paid at the time of, and in addition to, the tax payment. The reimbursement fee is not a tax imposed by the Code, and no portion of the reimbursement fee is eligible for refund or credit under section 6402 of the Code. The error resolution procedures described in paragraph (d)(1) of this section will

apply to any errors concerning the reimbursement fee. In negotiating contracts under this paragraph (e)(3), the Commissioner will seek to minimize the amount of the fees paid.

* * * * *

(g) *Applicability date.* The rules of this section apply to payments of taxes and reimbursement fees made on or after October 19, 2026.

Frank J. Bisignano,
Chief Executive Officer.

Approved: September 10, 2026

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

[FR Doc. 2026–21267 Filed 10–16–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE INTERIOR

Bureau of Ocean Energy Management

30 CFR Part 560

[Docket ID: BOEM–2026–0727]

RIN 1010–AE39

Outer Continental Shelf Oil and Gas Leasing; Corrections

AGENCY: Bureau of Ocean Energy Management, Interior.

ACTION: Correcting amendments.

SUMMARY: The Department of the Interior (DOI), acting through the Bureau of Ocean Energy Management (BOEM), is correcting citations in 30 CFR part 560. DOI issued two rules in 2008 and 2016 where some of the finalized amendments were never incorporated into the CFR. This document corrects 30 CFR part 560 to reflect the finalized amendments.

DATES: Effective on October 19, 2026.

FOR FURTHER INFORMATION CONTACT: Karen Thundiyil, Office Director, Office of Regulatory Affairs, BOEM, 1849 C Street NW, Washington, DC 20240, at email address Regulatory.Affairs@boem.gov or at telephone number (202) 742–0970.

SUPPLEMENTARY INFORMATION:

I. Background

On October 7, 2008, the Minerals Management Service (MMS), BOEM's predecessor agency, issued *Royalty Relief for Deepwater Outer Continental Shelf Oil and Gas Leases—Conforming Regulations to Court Decision* final rule (73 FR 58467), which, among other things, eliminated specific part 260 sections. The final rule removed sections 260.117 and 260.114(c), (d),

and (e) from the CFR. However, later amendments to part 260 did not reflect the eliminated sections. Cross-references to eliminated sections 260.117 and 260.114(d) in part 260 remained.

On October 18, 2011, DOI published the *Reorganization of Title 30: Bureaus of Safety and Environmental Enforcement and Ocean Energy Management* final rule (76 FR 64432), which recodified 30 CFR part 260 regulations into the new 30 CFR chapter V, part 560. During this recodification, the invalid references to eliminated part 260 sections were carried forward into part 560.

On March 30, 2016, BOEM published the *Leasing of Sulfur or Oil and Gas in the Outer Continental Shelf* final rule (81 FR 18112). In the final rule, BOEM redesignated several sections in subparts A and B of part 560 and revised their titles to align with the numbering structure used throughout the regulation. However, BOEM did not include complete instructions to update references to reflect the redesignation. As a result, any references to the former section numbers that were not removed are invalid.

This document corrects invalid references in part 560.

II. Summary of Corrections

A. Sections 560.203(a) and (e)

Sections 560.203(a) and (e) currently cite section 560.110. In the *Leasing of Sulfur or Oil and Gas in the Outer Continental Shelf* final rule (81 FR 18112), BOEM redesignated section 560.110 as section 560.202. This document replaces the incorrect citation with the correct reference to section 560.202.

B. Section 560.210

The introductory paragraph of section 560.210 currently references section 560.113 and sections 560.113 through 560.117.

The final rule *Leasing of Sulfur or Oil and Gas in the Outer Continental Shelf* (81 FR 18112) redesignated sections 560.113 through 560.116 as sections 560.211 through 560.214. This document corrects the references.

In *Royalty Relief for Deepwater Outer Continental Shelf Oil and Gas Leases—Conforming Regulations to Court Decision* (73 FR 58467), MMS removed section 260.117 from the CFR. However, later amendments to part 260 did not reflect that deletion.

Reorganization of Title 30: Bureaus of Safety and Environmental Enforcement and Ocean Energy Management (76 FR 64432) recodified part 260 regulations

into the new 30 CFR chapter V, part 560. During this recodification, an invalid reference to former section 260.117 was carried forward as section 560.117. This document removes the obsolete citation.

C. Section 560.211

Section 560.211(a) currently includes a reference to section 560.110 (g). The final rule *Leasing of Sulfur or Oil and Gas in the Outer Continental Shelf* final rule (81 FR 18112) redesignated section 560.110 as section 560.202. This document corrects the section to reference section 560.202(g).

D. Section 560.220

The introductory paragraph of section 560.220 currently references sections 560.121 through 560.124. In the *Leasing of Sulfur or Oil and Gas in the Outer Continental Shelf* final rule (81 FR 18112), BOEM redesignated sections 560.121 through 560.124 as sections 560.221 through section 560.224. Accordingly, this document corrects section 560.220 to reference sections 560.221 through 560.224.

E. Section 560.222

Section 560.222(b)(3) currently includes references to sections 560.120 through 560.124. The final rule *Leasing of Sulfur or Oil and Gas in the Outer Continental Shelf* (81 FR 18112) redesignated sections 560.120 through 560.124 as sections 560.220 through 560.224. This document corrects section 560.222(b)(3) to reference sections 560.220 through 560.224.

F. Section 560.224

Section 560.224(b)(1) currently references section 560.114(d). As explained earlier, DOI previously recodified the regulations in section 260.114 to section 560.114, and earlier, the MMS *Royalty Relief for Deepwater Outer Continental Shelf Oil and Gas Leases—Conforming Regulations to Court Decision* final rule (73 FR 58467) removed sections 260.114(c), (d), and (e). The subsequent regulatory revisions did not account for this removal, and an incorrect reference to former section 260.114(d) remained. It was carried forward as section 560.114(d). This document corrects that error by eliminating the reference to 560.114(d). The regulatory text is clear as written and reference to another regulatory citation is unnecessary.

G. Section 560.230

The introductory paragraph of section 560.230 currently cites section 560.110. The *Leasing of Sulfur or Oil and Gas in the Outer Continental Shelf* final rule

(81 FR 18112) redesignated section 560.110 as section 560.202. This document corrects section 560.110 to reference to section 560.202.

List of Subjects in 30 CFR Part 560

Government contracts, Mineral royalties, Oil and gas exploration, Continental shelf, Reporting and recordkeeping requirements.

This action by the Assistant Secretary is taken herein pursuant to an existing delegation of authority.

Lanny E. Erdos,

Director, Office of Surface Mining, Reclamation, and Enforcement Exercising Authority of the Assistant Secretary—Land and Mineral Management.

For the reasons stated in the preamble, the Department of the Interior amends 30 CFR part 560 as follows:

PART 560—OUTER CONTINENTAL SHELF OIL AND GAS LEASING

■ 1. The authority citation for part 560 continues to read as follows:

Authority: Section 104, Public Law 97–451, 96 Stat. 2451 (30 U.S.C. 1714), Public Law 109–432, Div C, Title I, 120 Stat. 3000; 30 U.S.C. 1751; 31 U.S.C. 9701; 43 U.S.C.1334; 33 U.S.C. 2704, 2716; E.O. 12777, as amended; 43 U.S.C. 1331 *et seq.*, 43 U.S.C.1337.

Subpart B—Bidding Systems

General Provisions

■ 2. Amend § 560.203 by revising paragraphs (a) and (e) to read as follows:

§ 560.203 What conditions apply to the bidding system that BOEM uses?

(a) For each of the bidding systems in § 560.202, we will include an annual rental fee. Other fees and provisions may apply as well. The Notice of OCS Lease Sale published in the **Federal Register** will specify the annual rental and any other fees the highest responsible qualified bidder must pay and any other provisions.

(e) We may, by rule, add to or modify the bidding systems listed in § 560.202, according to the procedural requirements of the OCSLA, 43 U.S.C. 1331 *et seq.*, as amended by Public Law 95–372, 92 Stat. 629.

■ 3. Amend § 560.210 by revising the introductory paragraph to read as follows:

§ 560.210 How do royalty suspension volumes apply to eligible leases?

Royalty suspension volumes, as specified in section 304 of the Act, apply to eligible leases that meet the criteria in § 560.211. For purposes of

this section and §§ 560.211 through 560.214:

* * * * *

■ 4. Amend § 560.211 by revising paragraph (a) to read as follows:

§ 560.211 When does an eligible lease qualify for a royalty suspension volume?

(a) Your eligible lease will receive a royalty suspension volume as specified in the Act. The bidding system in § 560.202(g) applies.

* * * * *

■ 5. Amend § 560.220 by revising the introductory paragraph to read as follows:

§ 560.220 How does royalty suspension apply to leases issued in a sale held after November 2000?

We may issue leases with suspension of royalties for a period, volume or value of production, as authorized in section 303 of the Act. For purposes of this section and §§ 560.221 through 560.224:

* * * * *

■ 6. Amend § 560.222 by revising paragraph (b)(3) to read as follows:

§ 560.222 How long will a royalty suspension volume be effective for a lease issued in a sale held after November 2000?

* * * * *

(b) * * *

(3) Any production on which you must pay royalty under this paragraph will count toward the production volume determined under §§ 560.220 through 560.224.

* * * * *

■ 7. Amend § 560.224 by revising paragraph (b)(1) to read as follows:

§ 560.224 How will royalty suspension apply if BOEM assigns a lease issued in a sale held after November 2000 to a field that has a pre-Act lease?

* * * * *

(b) * * *

(1) Royalty-free production from your RS lease shares from and counts as part of any royalty suspension volume for the field to which we assign your lease; and

* * * * *

■ 8. Amend § 560.230 by revising the introductory paragraph to read as follows:

§ 560.230 What criteria does BOEM use for selecting bidding systems and bidding system components?

In analyzing the application of one of the bidding systems listed in § 560.202 to tracts selected for any OCS lease sale, we may, at our discretion, consider the following purposes and policies. We recognize that each of the purposes and

policies may not be specifically applicable to the selection process for a particular bidding system or tract, or may present a conflict that we will have to resolve in the process of bidding system selection. The order of listing does not denote a ranking.

* * * * *

[FR Doc. 2026–21346 Filed 10–16–26; 8:45 am]

BILLING CODE 4340–98–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket Number USCG–2026–1221]

RIN 1625–AA08

Special Local Regulation; Ponce Harbor, Ponce, PR

AGENCY: Coast Guard, Department of Homeland Security.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary special local regulation (SLR) for certain waters within the Bahia de Ponce, Ponce, PR. This action is necessary to provide for the safety of life on these navigable waters near Ponce, PR during the Discover the Caribbean Regatta 2026 event to be held October 30, 2026, through November 1, 2026, and November 14, 2026, through November 15, 2026. This regulation prohibits persons and vessels from entering the regulated area unless specifically authorized by the Captain of the Port San Juan or their designated representative.

DATES: This rule is effective from October 30, 2026, through November 15, 2026. The temporary special local regulations will be enforced on October 30, 2026, through November 1, 2026, and on November 14, 2026, through November 15, 2026, from 9 a.m. until 5 p.m. daily.

ADDRESSES: To view available documents go to <https://www.regulations.gov> and search for USCG–2026–1221.

FOR FURTHER INFORMATION CONTACT: If you have questions about this rule, contact Lieutenant Commander Rachel E. Thomas, Sector San Juan, Waterways Management Division, U.S. Coast Guard; telephone 571–613–1417; email Rachel.E.Thomas@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
SLR Special Local Regulation
U.S.C. United States Code

II. Background and Authority

The Coast Guard received a request under 33 CFR 100.15 from an organization regarding the Discover the Caribbean Regatta 2026, hosted by the Ponce Yacht and Fishing Club. The event is scheduled to take place on October 30, 2026, through November 1, 2026, and November 14, 2026, through November 15, 2026, from 9 a.m. until 5 p.m. each day. The designated event includes specific waters within Ponce Harbor and is expected to involve approximately 100 participants and 10 spectator vessels.

The Captain of the Port San Juan (COTP) is issuing this Special Local Regulation (SLR) under the authority in 46 U.S.C. 70041. The COTP has determined that potential hazards associated with the regatta poses potential safety concerns for individuals and vessels within the regulated area. Additional risks, such as sudden weather changes and shifting currents, further heighten the likelihood of collisions and other safety issues due to the increased maritime traffic. The purpose of this rulemaking is to protect event participants, non-participants, and transiting vessels before, during, and after the scheduled event.

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 and contrary to the public interest. The Coast Guard must establish this SLR by October 30, 2026, to protect personnel, vessels, and the marine environment. Therefore, we have 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 temporary SLR on October 30, 2026, through November 1, 2026, and on November 14, 2026 through November 15, 2026, from 9 a.m. until 5 p.m. daily. The special local regulation will cover navigable waters within the Ponce Harbor. No vessel or person will be permitted to enter the

regulated area without obtaining permission from 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 analyses 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.