

amount of the general income exclusion (§ 416.1124(c)(12)), unless you can show that its value is less as described in § 416.1140(a)(2).

(d) \* \* \*

(1) \* \* \* We value any shelter received by the one outside of the medical institution at one-third of an eligible individual's Federal benefit rate, plus the amount of the general income exclusion (§ 416.1124(c)(12)), unless you can show that its value is less as described in § 416.1140(a)(2). \* \* \*

\* \* \* \* \*

■ 12. Amend § 416.1148 by revising paragraph (b) to read as follows:

**§ 416.1148 If you have both in-kind support and maintenance and income that is deemed to you.**

\* \* \* \* \*

(b) *The presumed value rule and deeming of income.* (1) If you live in the same household with someone whose income can be deemed to you (§§ 416.1160 through 416.1169), or with a parent whose income is not deemed to you because of the provisions of § 416.1165(i), any shelter that person provides is not income to you. However, if you receive any shelter from another source, it is income and we value it under the presumed value rule (§ 416.1140). We also apply the deeming rules.

(2) If you are a child under age 18 who lives in the same household with an ineligible parent whose income may be deemed to you, and you are temporarily absent from the household to attend school (§ 416.1167(b)), any shelter you receive at school is income to you unless your parent purchases it. Unless otherwise excluded, we value this income under the presumed value rule (§ 416.1140). We also apply the deeming rules to you (§ 416.1165).

■ 13. Amend § 416.1149 by revising paragraph (c)(1) to read as follows:

**§ 416.1149 What is a temporary absence from your living arrangement.**

\* \* \* \* \*

(c) \* \* \*

(1)(i) If you enter a medical treatment facility where you are eligible for the reduced benefits payable under § 416.414 for full months in the facility, and you are not eligible for either benefit payable under § 416.212 (and you have not received such benefits during your current period of confinement) and you intend to return to your prior living arrangement, we consider this a temporary absence regardless of the length of your stay in the facility. We use the rules that apply to your permanent living arrangement to value any shelter you receive during the

month (for which reduced benefits under § 416.414 are not payable) you enter or leave the facility. During any full calendar month you are in the medical treatment facility, you cannot receive more than the Federal benefit rate described in § 416.414(b)(1). We do not consider shelter provided during a medical confinement to be income.

(ii) If you enter a medical treatment facility and you are eligible for either benefit payable under § 416.212, we also consider this a temporary absence from your permanent living arrangement. We use the rules that apply to your permanent living arrangement to value any shelter you receive during the month you enter the facility and throughout the period you are eligible for these benefits. We consider your absence to be temporary through the last month benefits under § 416.212 are paid unless you are discharged from the facility in the following month. In that case, we consider your absence to be temporary through the date of discharge.

\* \* \* \* \*

[FR Doc. 2024-06464 Filed 3-26-24; 8:45 am]

BILLING CODE 4191-02-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 53

[TD 9981]

RIN 1545-BJ53

#### Requirements for Type I and Type III Supporting Organizations; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations; correction.

**SUMMARY:** This document corrects the correction to Treasury Decision 9981, published in the **Federal Register** on November 20, 2023. Treasury Decision 9981 issued final regulations providing guidance on the prohibition on certain gifts or contributions to Type I and Type III supporting organizations from persons who control a supported organization and on certain other requirements for Type III supporting organizations. The regulations reflect changes to the law made by the Pension Protection Act of 2006.

**DATES:** This correction is effective on March 27, 2024, and is applicable on November 20, 2023.

**FOR FURTHER INFORMATION CONTACT:** Michael Gruccio at (202) 317-4541 (not a toll-free number), or Don Spellmann at (202) 317-4086 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

## Background

The final regulations (TD 9981) that are the subject of this correction are under section 509(a) of the Code.

## Corrections to Publication

Accordingly, the correction to the final regulations (TD 9981) that are the subject of FR Doc. 2023-25510, published on November 20, 2023, on page 80584, in the second column, is corrected by correcting the fifth line of the heading to read "1545-BJ53".

**Oluwafunmilayo A. Taylor,**

*Section Chief, Publications and Regulations Section, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. 2024-06485 Filed 3-26-24; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[Docket Number USCG-2024-0229]

RIN 1625-AA00

#### Safety Zone; Anclote River, Tarpon Springs, FL

**AGENCY:** Coast Guard, Department of Homeland Security (DHS).

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone for navigable waters of the Anclote River in Tarpon Springs, FL for the removal of a dredging pipe. The safety zone will encompass all waters within a 200-yard radius of the dredge vessel DIAMOND 6 and the tug vessel LADY LAFON. The safety zone is needed to protect personnel, vessels, and the marine environment from potential hazards created by dredge work and removal of a dredging pipe. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port St Petersburg.

**DATES:** This temporary rule is effective without actual notice from March 27, 2024 through March 30, 2024. For the purposes of enforcement, actual notice will be used from March 24, 2024, until March 27, 2024.

**ADDRESSES:** To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG-2024-0229 in the search box and click "Search." Next, in the Document Type column, select "Supporting & Related Material."

**FOR FURTHER INFORMATION CONTACT:** If you have questions about this rule, call or email Marine Science Technician First Class Mara J. Brown, Sector St. Petersburg Waterways Management Division, Coast Guard; telephone 813–228–2191, email *Mara.J.Brown@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

**II. Background Information and Regulatory History**

The Coast Guard is issuing this temporary rule without prior notice and opportunity to comment pursuant to authority under section 4(a) of the Administrative Procedure Act (APA) (5 U.S.C. 553(b)). This statutory provision authorizes an agency to issue a rule without prior notice and opportunity to comment when the agency for good cause finds that those procedures are “impracticable, unnecessary, or contrary to the public interest.” The Coast Guard did not receive final details of this event until March 11, 2024. It is impracticable to go through the full notice and comment rulemaking process because the Coast Guard must establish this safety zone by March 24, 2024 and lacks sufficient time to provide for a comment period and then consider those comments before issuing the rule. Additionally, immediate action is needed to protect personnel, vessels, and the marine environment in the Anclote River within the safety zone while the removal of a dredging pipe is underway.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Delaying the effective date of this rule would be impracticable because immediate action is necessary to protect personnel, vessels, and the marine environment from the potential safety hazards associated with the removal of a dredging pipe located in the Anclote River in Tarpon Springs, FL.

**III. Legal Authority and Need for Rule**

The Coast Guard is issuing this rule under authority in 46 U.S.C. 70034. The Captain of the Port Sector St Petersburg (COTP) has determined that potential hazards associated with removal of a dredging pipe beginning on March 24, 2024, will be a safety concern for

anyone within a 200-yard radius of the dredge vessel DIAMOND 6 and tug vessel LADY LAFON. This rule is needed to ensure the safety of vessels and persons in the navigable waters within the safety zone during the removal of the dredging pipe.

**IV. Discussion of the Rule**

This rule establishes a safety zone from 10 a.m. on March 24, 2024, through 7 p.m. on March 30, 2024. The safety zone will cover all navigable waters within 200 yards of the Dredge DIAMOND 6 and Tug LADY LAFON, located on the Anclote River, approximate position at Latitude: 28°9′21.51″ N, Longitude: 82°45′58.68″ W. The duration of the zone is intended to ensure the safety of vessels and persons during the removal of the dredging pipe. No vessel or person will be permitted to enter the safety zone without obtaining permission from the COTP or a designated representative.

**V. 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, and we discuss First Amendment rights of protestors.

*A. Regulatory Planning and Review*

Executive Orders 12866 and 13563 direct agencies to assess the costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits. This rule has not been designated a “significant regulatory action,” under section 3(f) of Executive Order 12866, as amended by Executive Order 14094 (Modernizing Regulatory Review). Accordingly, this rule has not been reviewed by the Office of Management and Budget (OMB).

This regulatory action determination is based on the limited duration, narrowly tailored geographic area, and scope of the safety zone. Although the rule restricts access to the waters encompassed by the safety zone, the effect of this rule will not be significant because the local waterways users will be notified to ensure the safety zone will result in minimal impact during the 9 hours per day of the dredging pipe removal. It is limited in scope as vessel traffic may seek permission from the COTP to enter the zone. Additionally, vessel traffic will be able to safely transit around the safety zone.

*B. Impact on Small Entities*

The Regulatory Flexibility Act 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. The Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities.

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

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we want to assist small entities in understanding this rule. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please call or email the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency’s responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 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.

*C. 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).

*D. Federalism and Indian Tribal Governments*

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on the States, on the relationship between the National Government and the States, or on the distribution of

power and responsibilities among the various levels of government. We have analyzed this rule under that order and have determined that it is consistent with the fundamental federalism principles and preemption requirements described in Executive Order 13132.

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.

#### E. Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 (adjusted for inflation) or more in any one year. Though this rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

#### F. 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. 4321–4370f), 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 rule involves a safety zone lasting approximately 9 hours per day that will prohibit entry within 200 yards of the dredge vessel DIAMOND 6 and the tug vessel LADY LAFON. 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. For instructions on locating the docket, see the **ADDRESSES** section of this preamble.

#### G. Protest Activities

The Coast Guard respects the First Amendment rights of protesters. Protesters are asked to call or email the person listed in the **FOR FURTHER INFORMATION CONTACT** section to

coordinate protest activities so that your message can be received without jeopardizing the safety or security of people, places, or vessels.

#### 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; Department of Homeland Security Delegation No. 00170.1, Revision No. 01.3.

- 2. Add § 165.T07–0229 to read as follows:

#### § 165.T07–0229 Safety Zone; Anclote River, Tarpon Springs, FL.

(a) *Location.* The following regulated area is a safety zone: All navigable waters of Anclote River, from surface to bottom, within a 200-yard radius of the dredge vessel DIAMOND 6 and the tug vessel LADY LAFON in the approximate position latitude 28°09'23" N, longitude 082°45'58" W. These coordinates are based on the 1984 World Geodetic System.

(b) *Definition.* 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 St. Petersburg (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 by Marine Band Radio VHF–FM channel 16 (156.8 MHz). 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) *Effective and enforcement period.* This rule will be effective from 10 a.m. on March 24, 2024, through 7 p.m. on March 30, 2024.

Dated: March 20, 2024.

**Michael P. Kahle,**

*Captain, U.S. Coast Guard, Captain of the Port St. Petersburg.*

[FR Doc. 2024–06436 Filed 3–26–24; 8:45 am]

**BILLING CODE 9110–04–P**

## DEPARTMENT OF COMMERCE

### National Oceanic and Atmospheric Administration

#### 50 CFR Part 622

[Docket No. 130403320–4891–02; RTID 0648–XD749]

#### Fisheries of the Caribbean, Gulf of Mexico, and South Atlantic; Snapper-Grouper Fishery of the South Atlantic; 2024–2025 Recreational Fishing Season for Black Sea Bass

**AGENCY:** National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

**ACTION:** Temporary rule; recreational fishing season.

**SUMMARY:** NMFS announces that the recreational fishing season for black sea bass in South Atlantic Federal waters will extend throughout the species' 2024–2025 fishing year. Announcing the length of recreational fishing season for black sea bass is one of the accountability measures (AMs) for the recreational sector. This announcement allows recreational fishers to maximize their opportunity to harvest the recreational annual catch limit (ACL) for black sea bass while NMFS manages harvest to protect the black sea bass resource.

**DATES:** This temporary rule is effective from April 26, 2024, through March 31, 2025.

**FOR FURTHER INFORMATION CONTACT:** Nikhil Mehta, NMFS Southeast Regional Office, telephone: 727–824–5305, email: [nikhil.mehta@noaa.gov](mailto:nikhil.mehta@noaa.gov).

**SUPPLEMENTARY INFORMATION:** The South Atlantic snapper-grouper fishery includes black sea bass south of 35°15.19' N latitude, due east of Cape Hatteras Light, North Carolina, and is managed under the Fishery Management Plan for the Snapper-Grouper Fishery of the South Atlantic Region (FMP). The South Atlantic Fishery Management Council and NMFS prepared the FMP, and NMFS implements the FMP under the authority of the Magnuson-Stevens Fishery Conservation and Management Act (Magnuson-Stevens Act) by regulations at 50 CFR part 622. Black