appears to suggest) would lead to absurd results, such as requiring political committees to assign a value to and report everything they have "received," including uncompensated volunteer services ²⁸ and other goods and services that are not "contributions" under the Act.

Additionally, the equal-value exchange of mailing lists is better suited to disposition on a case-by-case basis through advisory opinions and the enforcement process, as the Commission has been doing for the past 40 years. The Commission has issued several advisory opinions over the course of four decades on the treatment of mailing lists, several of which are referred to above. The Commission also previously conducted the 2003 rulemaking to consider whether to change its historical case-by-case practice to valuing mailing list exchanges and ultimately concluded that a case-by-case approach is the right way to go. Further, a case-by-case approach is more appropriate if, as several commenters in the prior rulemaking indicated, the proper valuation of a mailing list often depends on case-by-case facts.

Finally, there does not appear to be great public interest in the proposed rulemaking. The Commission received only six public comments in response to its Notice of Availability, half of which came from the petitioner here.

Accordingly, after considering the comments received regarding the Petition and in consideration of each of the factors discussed, the Commission declines to initiate a rulemaking in response to the Petition.

Dated: August 29, 2024. On behalf of the Commission,

Sean J. Cooksey,

Chairman, Federal Election Commission. [FR Doc. 2024–19900 Filed 9–4–24; 8:45 am] BILLING CODE 6715–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG-120137-19]

RIN 1545-BP66

Update of Regulations Regarding Payment of Tax by Commercially Acceptable Means

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; reopening of comment period.

SUMMARY: This document reopens the period to submit comments or to request a public hearing for a notice of proposed rulemaking (REG–120137–19) that was published in the **Federal Register** on Tuesday, July 2, 2024. The proposed regulations relate to the payment of tax by commercially acceptable means and reflect changes to the law made by the Taxpayer First Act that would allow the IRS to directly accept payments of tax by credit or debit card, without having to connect taxpayers to third-party payment processors.

DATES: The comment period to submit written or electronic comments for the notice of proposed rulemaking published on July 2, 2024 (89 FR 54746), or to request a public hearing, is reopened through September 24, 2024.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at https:// www.regulations.gov (indicate IRS and REG-120137-19) by following the online instructions for submitting comments. Requests for a public hearing must be submitted as prescribed in the 'Comments and Requests for a Public Hearing" section. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish any comments submitted electronically or on paper to the public docket. Send paper submissions to: CC:PA:01:PR (REG-120137-19), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Crystal Jackson-Kaloz of the Office of the Associate Chief Counsel (Procedure and Administration), (202) 317–5191 (not a toll-free number); concerning the submission of comments and requests for a public hearing, Publications and Regulations Section at (202) 317–6901 (not a toll-free number), or by sending an email at publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and request for comments that appeared in the **Federal Register** on Tuesday, July 2, 2024 (89 FR 54746), announced that written or electronic comments must be received by September 3, 2024. Due to public interest, the due date to receive comments or request a public hearing

has been reopened through Tuesday, September 24, 2024.

Regina L. Johnson,

Federal Register Liaison, Publications and Regulations Section, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2024-19854 Filed 9-4-24; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket Number USCG-2024-0528]

RIN 1625-AA08

Special Local Regulation; Seddon Channel, Tampa, FL

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

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard is proposing to establish a temporary special local regulation for certain waters of the Seddon Channel. This action is necessary to provide for the safety of life on these navigable waters near the Tampa Convention Center, Tampa, FL, during a marine event on November 9, 2024. This proposed rulemaking would establish a special local regulation with the following regulated areas: an event area where all non-participant persons and vessels are prohibited from entering, transiting through, anchoring in, or remaining within unless authorized by the Captain of the Port St. Petersburg (COTP) or a designated representative; a spectator area where vessels will be directed to anchor while the event is taking place; and an enforcement area where designated representatives may control vessel traffic as determined by the prevailing conditions. We invite your comments on this proposed rulemaking.

DATES: Comments and related material must be received by the Coast Guard on or before October 7, 2024.

ADDRESSES: You may submit comments identified by docket number USCG—2024—0528 using the Federal Decision-Making Portal at https://www.regulations.gov. See the "Public Participation and Request for Comments" portion of the

SUPPLEMENTARY INFORMATION section for further instructions on submitting comments. This notice of proposed rulemaking with its plain-language, 100-word-or-less proposed rule summary will be available in this same docket.

^{28 11} CFR 100.74.