

Because a publicly held corporation includes an affiliated group for purposes of paragraph (c)(3) of this section, the result would be the same even if there were an intermediary privately held subsidiary between Corporation W and Partnership X (so that, instead of Corporation W, an intermediary subsidiary was a partner in Partnership X), as long as Corporation W and the intermediary subsidiary comprised an affiliated group, and as long as Individual F performed substantially all Individual F's services for the intermediary subsidiary. Furthermore, the result would also be the same if Individual F performed substantially all Individual F's services for both Corporation W and the intermediary subsidiary (regardless of whether Corporation W or the intermediary subsidiary paid the \$8,000,000 to Corporation Y). In such case, pursuant to paragraph (c)(1)(ii) of this section, the amount disallowed as a deduction would be prorated between Corporation W and the intermediary subsidiary.

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- (h) * * *
(2) * * *
(ii) * * *

(C) *Definition of compensation.* The definition of compensation provided in paragraph (c)(3)(ii) of this section (relating to distributive share of partnership deductions for compensation paid) applies to any deduction for compensation that is paid after December 18, 2020. The definition of compensation in paragraph (c)(3)(ii) of this section does not apply to compensation paid pursuant to a written binding contract that is in effect on December 20, 2019, and that is not materially modified after that date. For purposes of paragraph (h)(2)(C) of this section, written binding contract and material modification have the same meanings as provided in paragraphs (g)(1) and (2) of this section. The definition of compensation provided in paragraphs (c)(3)(iii) and (iv) of this section and the examples in paragraphs (c)(3)(vi)(D) and (E) of this section apply to any deduction for compensation that is otherwise deductible for taxable years beginning after the later of December 31, 2026, or the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**.

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(F) *Five highest compensated employees.* Paragraph (c)(2)(i)(D) of this section (describing the five highest compensated employees of a publicly held corporation) and the examples in paragraphs (c)(2)(vii)(CC) through (EE)

of this section apply to taxable years beginning after the later of December 31, 2026, or the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**.

(G) *Amendment to paragraph (c)(1)(vi)(W)(2) of this section.* The amendment to paragraph (c)(1)(vi)(W)(2) of this section (*Example 23*) to reference paragraph (c)(1)(vi)(T) of this section (*Example 20*) is proposed to apply to taxable years ending on or after January 16, 2025.

Douglas W. O'Donnell,
Deputy Commissioner.

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG-2024-0123]

RIN 1625-AA00

Safety Zone; San Pedro Bay, Los Angeles and Long Beach, CA

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard is proposing to establish moving safety zones around vessels carrying oversized cargo within the Los Angeles-Long Beach Port Complex in San Pedro Bay. Safety zones around vessels carrying oversized cargo during movements within the port complex would ensure navigational safety and minimize mishaps disrupting the navigational channels. Entry of persons or vessels into these safety zones would be prohibited unless specifically authorized by the Captain of the Port (COTP) Los Angeles-Long Beach or their designated representative. We invite your comments on this proposed rulemaking. **DATES:** Comments and related material must be received by the Coast Guard on or before February 18, 2025.

ADDRESSES: You may submit comments identified by docket number USCG-2024-0123 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.

FOR FURTHER INFORMATION CONTACT: If you have questions about this proposed rulemaking, call or email LCDR Kevin Kinsella, Waterways Management, U.S. Coast Guard Sector Los Angeles-Long Beach; telephone (310) 357-1603, email D11-SMB-SectorLALB-WWM@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, Purpose, and Legal Basis

Within the past two years, there have been six arrivals of vessels carrying a total of 16 ship-to-shore cranes to the Port Complex. The Coast Guard anticipates future deliveries of additional cranes and other oversized cargo. The Coast Guard previously established seven temporary safety zones and two extensions of those rules for past arrivals, shifts, and departures of oversized critical infrastructure cargo to the port complex. With this proposed rule, we propose establishing a permanent safety zone around all vessels moving oversized cargos that would be enforced only when the vessels are transiting into, out of, or within the port complex. The COTP has determined that potential hazards associated with the oversized cargo movements would be a safety concern for anyone within a 500-foot radius of the vessel carrying oversized cargo.

The purpose of this rulemaking is to ensure the safety of vessels and the navigable waters during movements of oversized cargo within the port complex. The Coast Guard is proposing this rulemaking under authority in 46 U.S.C. 70034.

III. Discussion of Proposed Rule

The COTP is proposing to establish a safety zone for all vessels carrying oversized cargo inside the port complex. The safety zone would cover all navigable waters within a 500-foot radius of a vessel while it is in transit into, out of, and within the Los Angeles-Long Beach port complex. The duration of the zone is intended to ensure the safety of vessels and these navigable waters during scheduled movements. No vessel or person would be permitted to enter the safety zone without obtaining permission from the COTP or a designated representative. The

regulatory text we are proposing appears at the end of this document.

IV. Regulatory Analyses

We developed this proposed 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 NPRM 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, the NPRM has not been reviewed by the Office of Management and Budget (OMB).

This regulatory action determination is based on the size, location, and duration of the safety zone. This rule impacts an area of 500-feet surrounding cargo vessels while transiting into, out of, or within the area of the Los Angeles—Long Beach Port Complex for a limited duration. The safety zone will only be enforced for the duration of the vessels’ transits while carrying oversized cargo. Each transit is expected to last less than 24 hours, and that period will be announced via Broadcast Notice to Mariners. Vessel traffic will be able to safely transit around this 500-foot safety zone, which will impact a small, designated area of San Pedro Bay.

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 proposed rule would 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 IV.A above, this proposed rule would not have a significant economic impact on any vessel owner or operator.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this proposed rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

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 proposed rule. If the proposed 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. The Coast Guard will not retaliate against small entities that question or complain about this proposed rule or any policy or action of the Coast Guard.

C. Collection of Information

This proposed rule would 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 proposed 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 proposed rule does not have tribal implications under Executive Order 13175 (Consultation and Coordination with Indian Tribal Governments) because it would 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. If you believe this proposed rule has implications for federalism or Indian tribes, please call or email the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

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 proposed rule would not result in such an expenditure, we do discuss the potential effects of this proposed rule elsewhere in this preamble.

F. Environment

We have analyzed this proposed 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 made a preliminary determination 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 proposed rule involves safety zones lasting only during the duration of movements that would prohibit entry within a 500-foot radius of a vessel carrying oversized cargo into, out of, or within the port complex. Normally such actions are 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 preliminary 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. We seek any comments or information that may lead to the discovery of a significant environmental impact from this proposed rule.

G. Protest Activities

The Coast Guard respects the First Amendment rights of protestors. 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.

V. Public Participation and Request for Comments

We view public participation as essential to effective rulemaking and will consider all comments and material received during the comment period. Your comment can help shape the outcome of this rulemaking. If you submit a comment, please include the docket number for this rulemaking, indicate the specific section of this

document to which each comment applies, and provide a reason for each suggestion or recommendation.

Submitting comments. We encourage you to submit comments through the Federal Decision-Making Portal at <https://www.regulations.gov>. To do so, go to <https://www.regulations.gov>, type USCG–2024–0123 in the search box and click “Search.” Next, look for this document in the Search Results column, and click on it. Then click on the Comment option. If you cannot submit your material by using <https://www.regulations.gov>, call or email the person in the **FOR FURTHER INFORMATION CONTACT** section of this proposed rule for alternate instructions.

Viewing material in docket. To view documents mentioned in this proposed rule as being available in the docket, find the docket as described in the previous paragraph, and then select “Supporting & Related Material” in the Document Type column. Public comments will also be placed in our online docket and can be viewed by following instructions on the <https://www.regulations.gov> Frequently Asked Questions web page. Also, if you click on the Dockets tab and then the proposed rule, you should see a “Subscribe” option for email alerts. The option will notify you when comments are posted, or a final rule is published.

We review all comments received, but we will only post comments that address the topic of the proposed rule. We may choose not to post off-topic, inappropriate, or duplicate comments that we receive.

Personal information. We accept anonymous comments. Comments we post to <https://www.regulations.gov> will include any personal information you have provided. For more about privacy and submissions to the docket in response to this document, see DHS’s eRulemaking System of Records notice (85 FR 14226, March 11, 2020).

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 is proposing to amend 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 § 165.1153 to read as follows:

§ 165.1153 Safety Zones; San Pedro Bay, Los Angeles and Long Beach, CA.

(a) *Location.* The following area is a safety zone: all navigable waters of the Port of Los Angeles and Port of Long Beach, from surface to bottom, within a circle formed by connecting all points 500-feet out from vessels carrying oversized cargo into, out of, or within the Los Angeles-Long Beach Port Complex.

(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 Los Angeles-Long Beach (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. 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.

(2) To seek permission to enter, contact the COTP or the COTP’s representative by hailing Coast Guard Sector Los Angeles-Long Beach on VHF–FM Channel 16 or calling at (310) 521–3801. 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 only during movements of vessels carrying oversized cargo into, out of, or within the port complex.

(e) *Informational broadcasts.* The COTP or a designated representative will inform the public of the enforcement dates and times for safety zones via Broadcast Notice to Mariners or Local Notices to Mariners.

Dated: December 31, 2024.

S.L. Crecy,

Captain, U.S. Coast Guard, Captain of the Port Los Angeles-Long Beach.

[FR Doc. 2025–00398 Filed 1–15–25; 8:45 am]

BILLING CODE 9110–04–P

DEPARTMENT OF THE INTERIOR

National Park Service

36 CFR Parts 1, 2, and 4

[NPS–WASO–38853; GPO Deposit Account 4311H2]

RIN 1024–AE79

Powered Micromobility Devices

AGENCY: National Park Service, Interior.

ACTION: Proposed rule.

SUMMARY: The National Park Service proposes a management framework for the use of powered micromobility devices within the National Park System. The proposed rule would define powered micromobility devices separately from motor vehicles, traditional bicycles, electric bicycles, and human powered coasting devices, and create rules for where and how they may be used in units of the National Park System. Examples of powered micromobility devices include electric scooters (e-scooters), hoverboards, and Segways.

DATES: Comments on the proposed rule must be received by 11:59 p.m. eastern time on March 17, 2025.

ADDRESSES: You may submit comments, identified by Regulation Identifier Number (RIN) 1024–AE79, by either of the following methods:

(1) *Electronically:* Go to the Federal eRulemaking Portal: <https://www.regulations.gov>. Follow the instructions for submitting comments.

(2) *By hard copy:* Mail to: Jay Calhoun, National Park Service, Division of Regulations, Jurisdiction and Special Park Uses, MS–2472, 1849 C Street NW, Washington, DC 20240.

Instructions: Comments will not be accepted by fax, email, or in any way other than those specified above. All submissions received must include the words “National Park Service” or “NPS” and must include the docket number or RIN (1024–AE79) for this rulemaking. Comments received may be posted without change to <https://www.regulations.gov>, including any personal information provided.

Docket: For access to the docket to read comments received, go to <https://www.regulations.gov> and search for “1024–AE79”.

FOR FURTHER INFORMATION CONTACT: Jay Calhoun, Division of Regulations, Jurisdiction and Special Park Uses, National Park Service; phone: (202) 513–7112; email: waso_regulations@nps.gov. Individuals in the United States who are deaf, deafblind, hard of hearing, or have a speech disability may