(ii) The location of such jurisdictional facilities involved in the transaction;

(iii) The date on which the transaction was consummated;

(iv) The consideration for the transaction; and

(v) The effect of the transaction on the ownership and control of such jurisdictional facilities.

[FR Doc. 2019–03326 Filed 2–25–19; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9848]

RIN 1545–BL39

Amendments to the Low-Income Housing Credit Compliance-Monitoring Regulations

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations.

SUMMARY: This document contains final regulations that amend the compliance monitoring regulations concerning the low-income housing credit under section 42 of the Internal Revenue Code (Code). These final regulations revise and clarify the requirement to conduct physical inspections and review low-income certifications and other documentation. The final regulations will affect owners of low-income housing projects that claim the credit, the tenants in those low-income housing projects, and the State and local housing credit agencies that administer the credit.

DATES: *Effective date:* These regulations are effective on February 26, 2019.

Applicability Dates: For dates of applicability see § 1.42–5(h)(2).

FOR FURTHER INFORMATION CONTACT: Barbara Campbell or YoungNa Lee, (202) 317–4137 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document amends 26 CFR part 1 to finalize rules relating to section 42 of the Code. On February 25, 2016, the Department of the Treasury (Treasury Department) and the IRS published temporary regulations (T.D. 9753) in the **Federal Register** (81 FR 9333), which amended § 1.42–5 of the Income Tax Regulations.

Section 42(m)(1) provides that the owners of an otherwise-qualifying building are not entitled to the housing credit dollar amount that is allocated to the building unless, among other requirements, the allocation is pursuant to a qualified allocation plan (QAP). A QAP provides standards by which a State or local housing credit agency or its Authorized Delegate within the meaning of § 1.42–5(f)(1) (Agency) is to make these allocations. A QAP also provides a procedure that an Agency must follow in monitoring for compliance with the provisions of section 42. A plan fails to be a QAP unless, in addition to other requirements, it provides a procedure that the agency (or an agent or other private contractor of such agency) will follow in monitoring for noncompliance with the provisions of section 42 and in notifying the Internal Revenue Service of such noncompliance which such agency becomes aware of and in monitoring for noncompliance with habitability standards through regular site visits. (Section 42(m)(1)(B)(iii)).

Section 1.42–5 (the compliance-monitoring regulations) describes some of the provisions that must be part of any QAP. As part of its compliance-monitoring responsibilities, an Agency must perform physical inspections and low-income certification review.

The compliance-monitoring regulations specifically provide that, for each low-income housing project, an Agency must conduct on-site inspections of all buildings within its jurisdiction by the end of the second calendar year following the year the last building in the project is placed in service (the all-buildings requirement). Prior to the issuance of the temporary regulations, the regulations also provided that, for at least 20 percent of the project's low-income units (the 20-percent rule), the Agency must both inspect the units and review the low-income certifications, the documentation supporting the certifications, and the rent records for the tenants in those same units (the same-units requirement).

Under the temporary regulations, guidance published in the Internal Revenue Bulletin may provide exceptions from, or alternative means of satisfying, the inspection provisions of § 1.42–5(d). Rev. Proc. 2016–15 (2016–11 I.R.B. 435) was published concurrently with the temporary regulations and provides that the U.S. Housing and Urban Development (HUD) Real Estate Assessment Center Protocol (the REAC protocol) satisfies both § 1.42–5(d) and the physical inspection requirements of § 1.42–5T(c)(2)(ii) and (iii). The revenue procedure provides that, in a low-income housing project, the minimum number of low-income units that must undergo physical inspection is the lesser of 20 percent of the low-income units in the project, rounded up to the nearest whole number of units, or the number of low-income units set forth in the Low-Income Housing Credit Minimum Unit Sample Size Reference Chart in the revenue procedure (the REAC numbers). The revenue procedure also applies the same rule to determine the minimum number of units that must undergo low-income certification review.

The temporary regulations also required that Agencies continue to comply with the all-buildings requirement unless guidance published in the Internal Revenue Bulletin pursuant to § 1.42–5T(a)(iii) provides otherwise. Rev. Proc. 2016–15 provides for such an exception. Under Rev. Proc. 2016–15, the all-buildings requirement does not apply to an Agency that uses the REAC protocol to satisfy the physical inspection requirement, because the Treasury Department and the IRS have determined that the REAC protocol is an acceptable method for satisfying both § 1.42–5(d) and the physical inspection requirement of § 1.42–5T(c)(2)(ii) and (iii).

Finally, the temporary regulations decoupled the physical inspection and low-income certification review and ended the same-units requirement. Accordingly, an Agency is no longer required to conduct a physical inspection and low-income certification review of the same unit. Because the units no longer needed to be the same, an Agency may choose a different number of units for physical inspection and for low-income certification review provided the Agency chooses at least the minimum number of low-income units. Further, an Agency may choose to conduct a physical inspection and low-income certification review at different times.

On the same day the temporary regulations were published, the Treasury Department and the IRS also published a notice of proposed rulemaking (REG–150349–12, 81 FR 9379) (the proposed regulations). The text of the proposed regulations incorporated by cross-reference the text of the temporary regulations. The Treasury Department and the IRS received written comments on the proposed regulations. No requests for a public hearing were made, and no public hearing was held.

The Treasury Department and the IRS considered the written comments in light of the questions presented in the preamble of the temporary regulations. The Treasury Department and the IRS

resolved those comments and questions concerning the temporary regulations and the interim guidance as discussed in this preamble and incorporated in this Treasury Decision.

Summary of Comments and Explanation of Provisions

I. Whether the REAC Numbers Should Replace the 20-Percent Rule for Physical Inspection and Low-Income Certification Review

Historically, the Treasury Department and the IRS have not required an Agency physically to inspect every low-income residential unit in a low-income project. Instead, if physical inspection of a representative random sample of units yielded satisfactory results, the Agency was permitted to infer that the uninspected units were similar. In such an exercise, a critical question is how large a sample is needed to support confidence in that inference. Decades ago, the Treasury Department and the IRS determined that a sample was adequate if it included at least 20 percent of a project's low-income units, regardless of the total number of low-income units in the project. (T.D. 8430, 57 FR 40121, September 2, 1992).

The REAC protocol requires sample sizes that differ from those that the Treasury Department and the IRS had required. In developing that protocol, HUD sought to determine sample sizes that would yield equally reliable inferences regardless of the size of the number of residential units in a project. HUD's statistical analysis produced minimum sample sizes that are much lower than 20 percent of large projects' units but somewhat higher than 20 percent of total units for small projects. The implication of the HUD conclusions was that the tax regulations' 20 percent requirement for low-income housing credit inspections may have been unnecessarily burdensome for large projects and may have failed adequately to assess habitability in smaller ones.

In the temporary regulations the Treasury Department and the IRS responded to that implication with a two-step process—minimum sample size was reduced for large projects, and taxpayers were asked whether analogous statistical considerations should be applied to increase minimum sample sizes for small ones.

First, under the temporary regulations, the 20-percent rule and the REAC numbers (if an Agency is using the REAC protocol) are used by an Agency for purposes of conducting physical inspections and the low-income certification reviews. Rev. Proc. 2016–15 provides that an Agency must conduct on-site inspections and low-income certification review of the lesser of—

(1) 20 percent of the low-income units in the low-income housing project, rounded up to the nearest whole number of units, or

(2) The Minimum Unit Sample Size set forth in the Low-Income Housing Credit Minimum Unit Sample Size Reference Chart. (The numbers in the chart come from the REAC protocol.)

Second, in the preamble to T.D. 9753, the Treasury Department and the IRS expressed concern about application of the 20-percent rule for projects with a relatively small number of low-income units. The concern is that, in smaller projects, physical inspections and the low-income certification review of 20 percent of units (even a representative random sample) may not produce a sufficiently accurate estimate of the uninspected units' overall compliance with habitability and low-income requirements. The preamble further states that the Treasury Department and the IRS intend to consider replacing Rev. Proc. 2016–15 with a requirement that does not permit use of the 20-percent rule for projects with a relatively small number of low-income units. Comments were requested.

One commenter responded that it was not concerned about ending the 20-percent rule for projects with a relatively small number of low-income units, because it is among those Agencies whose State or local rules require them to inspect a minimum number of units that exceeds the minimum numbers in Rev. Proc. 2016–15.

These final regulations remove the rule that allows minimum sample size to be the lesser of 20-percent of the total number of low-income units or the minimum unit sample size set forth in the Low-Income Housing Credit Minimum Unit Sample Size Reference Chart. Instead, under these final regulations, Agencies must inspect no fewer units than the number specified for projects of the relevant size as set forth in the Low-Income Housing Credit Minimum Unit Sample Size Reference Chart. The Treasury Department and the IRS have determined that the REAC numbers produce a statistically valid sampling of units, which establishes confidence in the compliance monitoring results for projects of varying size. The Treasury Department and the IRS have further determined that the REAC numbers reasonably balance burden on Agencies, tenants, and building owners with the need to adequately monitor habitability and compliance with the low-income housing credit income and gross-rent restrictions. Agencies, however, continue to have discretion to inspect and review more units as they see fit.

II. Whether the Final Regulations Should Retain the All-Buildings Requirement

The temporary regulations (§ 1.42–5T(c)(2)(iii)(A)(1) and (2)) require that an Agency physically inspect all buildings in a low-income housing project by the end of the second calendar year following the year the last building in the low-income housing project is placed in service and at least once every 3 years thereafter. However, Rev. Proc. 2016–15 excepts from this all-buildings requirement a project inspection conducted under the REAC protocol. The exception was specifically carved out based on confidence in, and deference to, an inspection done under HUD oversight.

Two commenters recommended that the final regulations also dispense with the all-buildings requirement for Agencies not using the REAC protocol. The final regulations do not adopt this recommendation. The REAC protocol requires that inspectors be specially trained in its use. When an Agency is not using that protocol, it may choose inspectors of diverse expertise to conduct inspections. The quality of these inspections may vary across projects and jurisdictions.

Under the all-buildings rule, if the randomly selected minimum number of low-income units to be inspected fails to include at least one unit in one or more buildings in a project, then an Agency may satisfy the requirement by inspecting some aspect of each omitted building. These aspects might include the building exterior, common area, HVAC system, etc. In the absence of HUD oversight, requiring that all-buildings be inspected serves as a quality control mechanism.

III. Whether the Final Regulations Should Shorten the Reasonable-Notice Time Frame

The temporary regulations require an Agency to select low-income units to inspect and low-income certifications to review in a manner that will not give advance notice that a particular low-income unit (or low-income certifications for a particular low-income unit) will or will not be inspected (or reviewed) for a particular year. The temporary regulations allow an Agency to give an owner reasonable notice that an inspection of the building and low-income units or review of low-income certifications will occur, whether or not an Agency is selecting

the same units for inspection and for low-income certification review. The temporary regulations provide that reasonable notice is generally no more than 30 days, but they also provide a very limited extension for certain extraordinary circumstances beyond an Agency's control such as natural disasters and severe weather conditions.

The Treasury Department and the IRS requested comments on whether the same maximum amount of notice is reasonable for physical inspections as for low-income certification review. Additionally, the Treasury Department and the IRS requested comments on whether, for physical inspections, the reasonable-notice time frame should be shortened. For example, under the REAC protocol, an inspector provides a 15-day notice of an upcoming HUD inspection of a project but same-day identification of the units to be inspected. No comments were received.

These final regulations shorten the reasonable notice requirement to a 15-day notice that a project will experience an upcoming physical inspection or review of low-income certification. The Treasury Department and Internal Revenue Service believe that the 15-day notice period gives building owners reasonable notice that a review of low-income certifications will occur and gives building owners and tenants reasonable notice that a project will be inspected and that low-income units will be inspected if they are in the random sample that will later be selected.

The statistical validity of inspecting only a sample of the low-income units in a project depends on the sample being random and representative. Thus, the validity would be destroyed if a project owner had an opportunity to selectively prepare the units in the sample for inspection. Consistent with preserving the validity of the inspection process, an Agency must select the low-income units to inspect in a manner that will not give advance notice that a particular low-income unit will or will not be inspected. Accordingly, the final regulations clarify that an Agency may notify the owner of the particular low-income units for inspection only on the day of inspection. The Treasury Department and IRS note that, under the REAC protocol, HUD or HUD-Certified REAC inspectors randomly select low-income units for inspection on the day of inspection.

IV. Whether the Final Regulations Should Allow an Agency To Treat a Scattered Site or Multiple Buildings With a Common Owner and Plan of Financing as One Low-Income Housing Project Absent a Multiple-Building Election Under Section 42(g)(3)(D)

Section 42(c)(2)(A) defines ''qualified low-income building'' as any building that is part of a qualified low-income housing project at all times throughout the compliance period. Section 42(g)(1) defines ''qualified low-income housing project'' as any project for residential rental property if the project meets the requirements of section 42(g)(1)(A), (B), or (C), whichever is elected by the taxpayer. Section 42(g)(7) provides for a scattered site project. Under that provision, buildings that would (but for their lack of proximity) be treated as a project shall be so treated if all of the dwelling units in each of the buildings are rent-restricted residential rental units. Section 42(g)(3)(D) provides that a project contains only one building unless, prior to the end of the first calendar year in the project period (as defined in section 42(h)(1)(F)(ii)), each building to comprise the project is identified in the form and the manner that the Secretary provides. Taxpayers make the multiple-building election on Form 8609 and by attaching a statement identifying each of the buildings in a project subject to the election.

Two commenters recommended that, for purposes of compliance monitoring (including determining how many units to inspect), the final regulations provide special treatment to a scattered site or multiple buildings with a common owner and plan of financing. The recommendation was that compliance monitoring be conducted as if the multiple buildings were part of a single project, even if the owner had not made a multiple-building election under section 42(g)(3)(D). If the low-income units in all of the buildings were treated as potentially representative of each other (as would be the case if the buildings were part of a single project), the size of the sample to be inspected would be lower than the aggregate number of units to be inspected if the buildings are considered separately. Because of this separate treatment, according to these commenters, the process of inspecting a number of small, single-building projects (for example, single family, duplex, or triplex buildings) located throughout a relatively large (possibly rural) geographic area is unnecessarily burdensome. In particular, separate treatment requires at least one unit of each of the building to be inspected. The Treasury Department and the IRS note that the multiple-building election is a statutory requirement. Other than treating these buildings as if such an election had been made, commenters did not suggest criteria according to which units in buildings in different projects could be treated as statistically representative of each other. For that reason, the Treasury Department and the IRS are not adopting this recommendation in the final regulations.

V. Certification and Review Provisions Under § 1.42–5(c)

One commenter recommended that the regulations clarify that for properties consisting of two or more separate projects, monitoring Agencies may accept one certification form as long as it contains an attachment that identifies all of the projects for which the certification is being made. The Treasury Department and the IRS decline to adopt the comment, because it is beyond the scope of the proposed regulations.

Effect on Other Documents

The temporary regulations authorize the IRS to provide in guidance published in the Internal Revenue Bulletin exceptions from, or alternative means of satisfying, the inspection provisions of § 1.42–5(d). Rev. Proc. 2016–15 was published concurrently with the temporary regulations and provides that the HUD REAC protocol satisfies both § 1.42–5(d) and the physical inspection requirements of the temporary regulations. These final regulations contain the guidance that Agencies need and do not rely on the IRS to provide in the Internal Revenue Bulletin exceptions from, or alternative means of satisfying the inspection provisions of § 1.42–5(d) or these final regulations. Accordingly, Rev. Proc. 2016–15 is obsolete with respect to an Agency as of the date on which the Agency's QAP is amended to reflect these final regulations. In all cases, however, Rev. Proc. 2016–15 is obsolete after December 31, 2020.

Applicability Date

The Department of Treasury and the IRS are aware that additional time may be needed for Agencies' QAPs to be amended. The final regulations allow Agencies a reasonable period of time to amend their QAPs, but QAPs must be amended no later than December 31, 2020.

Special Analyses

This regulation is not subject to review under section 6(b) of Executive

Order 12866 pursuant to the Memorandum of Agreement (April 11, 2018) between the Department of the Treasury and the Office of Management and Budget regarding review of tax regulations. Therefore, a regulatory impact assessment is not required. Because these regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, the notice of proposed rulemaking preceding these regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small businesses. No comments were received from the Small Business Administration.

Drafting Information

The principal authors of these regulations are Barbara Campbell and YoungNa Lee, Office of the Associate Chief Counsel (Passthroughs and Special Industries). However, other personnel from the IRS and the Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 is amended by removing the entry for § 1.42–5T to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 1.42–0T [Amended]

■ **Par. 2.** Section 1.42–0T is amended by removing the entry for § 1.42–5T.

■ **Par. 3.** Section 1.42–5 is amended by:
■ 1. Removing paragraph (a)(2)(iii).
■ 2. Revising paragraphs (c)(2)(ii) and (iii).
■ 3. Revising paragraph (c)(3).
■ 4. Revising paragraph (h)(2).
■ 5. Removing paragraph (i).

The revisions and additions read as follows:

§ 1.42–5 Monitoring compliance with low-income housing credit requirements.

* * * * *

(c) * * *

(2) * * *

(ii) Require that, with respect to each low-income housing project, the Agency conduct on-site inspections and review low-income certifications (including in that term the documentation supporting the low-income certifications and the rent records for tenants).

(iii) Require that the on-site inspections that the Agency must conduct satisfy both the requirements of § 1.42–5(d) and the requirements in paragraph (c)(2)(iii)(A) through (D) of this section, and require that the low-income certification review that the Agency must perform satisfies the requirements in paragraphs (c)(2)(iii)(A) through (D) of this section. Paragraph (c)(2)(iii)(A) through (D) of this section provides rules determining how these on-site inspection requirements and how these low-income certification review requirements may be satisfied by an inspection or review, as the case may be, that includes only a sample of the low-income units.

(A) *Timing.* The Agency must conduct on-site inspections of all buildings in the low-income housing project and must review low-income certifications of the low-income housing project—

(*1*) By the end of the second calendar year following the year the last building in the low-income housing project is placed in service; and

(*2*) At least once every 3 years thereafter.

(B) *Number of low-income units.* The Agency must conduct on-site inspections and low-income certification review of not fewer than the minimum number of low-income units for the corresponding number of low-income units in the low-income housing project set forth in the table to paragraph (c)(2)(iii).

TABLE TO PARAGRAPH (c)(2)(iii)

Number of low-income units in the low-income housing project	Number of low-income units selected for inspection or for low-income certification review (minimum unit sample size)
1	1
2	2
3	3
4	4
5–6	5
7	6
8–9	7
10–11	8
12–13	9
14–16	10
17–18	11
19–21	12
22–25	13
26–29	14
30–34	15
35–40	16
41–47	17
48–56	18
57–67	19
68–81	20
82–101	21
102–130	22
131–175	23
176–257	24
258–449	25
450–1,461	26
1,462–9,999	27

(C) *Selection of low-income units for inspection and low-income certifications for review*—(*1*) *Random selection.* The Agency must select in a random manner the low-income units to be inspected and the units whose low-income certifications are to be reviewed. Agencies generally may not select the same low-income units of a low-income housing project for on-site inspections and low-income certification review, because doing so would usually give prohibited advance notice. See paragraph (c)(2)(iii)(C)(2) of this section. An Agency may choose a different number of units for on-site inspections and for low-income certification review, provided the Agency chooses at least the minimum number of low-income units in each case. The Agency must select the units for inspections or low-income certification review separately and in a random manner.

(*2*) *Advance notification limited to reasonable notice.* The Agency must select the low-income units to inspect and low-income certifications to review in a manner that does not give advance notice that a particular low-income unit (or low-income certifications for a particular low-income unit) will or will not be inspected (or reviewed) for a particular year. The Agency may notify the owner of the low-income units for on-site inspection only on the day of inspection. However, the Agency may give an owner reasonable notice that an inspection of the project and of not-yet-identified low-income units or review of low-income certifications will occur. The notice serves to enable the owner to assemble needed documentation for low-income certifications for review and to notify tenants of the possibility of physical inspection of their units.

(*3*) *Meaning of reasonable notice.* For purposes of paragraph (c)(2)(iii)(C)(*2*) of this section, reasonable notice is generally no more than 15 days. The notice period begins on the date the Agency informs the owner that an on-

site inspection of a project and low-income units or low-income certification review will occur. Notice of more than 15 days, however, may be reasonable in extraordinary circumstances that are beyond an Agency's control and that prevent an Agency from carrying out within 15 days an on-site inspection or low-income certification review. Extraordinary circumstances include, but are not limited to, natural disasters and severe weather conditions. In the event of extraordinary circumstances that result in a reasonable-notice period longer than 15 days, an Agency must select the relevant units and conduct the same-day on-site inspection or low-income certification review as soon as practicable.

(*4*) *Alternative means of conducting on-site inspections—Use of the REAC protocol.* An Agency may satisfy the requirements of paragraphs (c)(2)(ii) and (iii) of this section if the inspection is performed under the Department of Housing and Urban Development (HUD) Real Estate Assessment Center (REAC) protocol and the inspection satisfies the following requirements:

(*i*) Both vacant and occupied low-income units in a low-income housing project are included in the population of units from which units are selected for inspection;

(*ii*) The inspection complies with the procedural and substantive requirements of the REAC protocol, including the requirements of the most recent REAC Uniform Physical Condition Standards (UPCS) inspection software, or software accepted by HUD;

(*iii*) The inspection is performed by HUD or HUD-Certified REAC inspectors;

(*iv*) The inspection results are sent to HUD, the results are reviewed and scored within HUD's secure system without any involvement of the inspector who conducted the inspection, and HUD makes its inspection report available.

(*5*) *HUD Inspections that comply with the requirements of the REAC Protocol.* If, consistent with the requirements of paragraph (c)(2)(iii)(4) of this section, an Agency conducts on-site inspections under the REAC protocol, then—

(*i*) Paragraph (c)(2)(iii)(A) of this section is applied as if it did not contain the word ''all'';

(*ii*) The number of low-income units required to be inspected under the REAC protocol satisfies the requirements of paragraph (c)(2)(iii)(B) of this section concerning the number of low-income units an Agency must inspect; and

(*iii*) The manner in which the low-income units are selected for inspection under the REAC protocol satisfies the requirements of paragraph (c)(2)(iii)(C) of this section.

(*6*) *Income Certification Requirements for HUD Inspections that comply with the requirements of the REAC Protocol.* An agency that conducts on-site inspections under the REAC protocol is not excused from reviewing low-income certifications in accordance with paragraphs (c)(2)(ii) and (iii) of this section.

(*7*) *Applicability of reasonable notice limitation when the same units are chosen for inspection and file review.* If the Agency chooses to select the same units for on-site inspections and low-income certification review, the Agency must complete both the inspections and review before the end of the day on which the units are selected. See paragraph (c)(2)(iii)(C)(*1*) and (*2*) of this section.

(D) *Method of low-income certification review.* The Agency may review the low-income certifications wherever the owner maintains or stores the records (either on-site or off-site).

(3) *Frequency and form of certification.* A monitoring procedure must require that the certifications and reviews of § 1.42–5(c)(1) and (c)(2)(i) be made at least annually covering each year of the 15-year compliance period under section 42(i)(1). The certifications must be made under penalties of perjury. A monitoring procedure may require certifications and reviews more frequently than every 12 months, provided that all months within each 12-month period are subject to certification.

* * * * *

(h) * * *

(2) *Applicability dates.* The requirements in paragraphs (c)(2)(ii) and (iii) and (c)(3) of this section apply beginning on February 26, 2019. A state housing credit agency is allowed a reasonable period of time to amend its qualified allocation plan, but must amend its qualified allocation plan no later than December 31, 2020.

* * * * *

§ 1.42–5T [Removed]

■ **Par. 4.** Section 1.42–5T is removed.

Kirsten Wielobob,

Deputy Commissioner for Services and Enforcement.

Approved: February 13, 2019.

David J. Kautter,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2019–03388 Filed 2–22–19; 4:15 pm]

BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket No. USCG–2019–0084]

Safety Zone; Lower Mississippi River, Mile Markers 93 to 96 Above Head of Passes, New Orleans, LA

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce a safety zone for a fireworks display located between mile marker (MM) 93 and MM 96, above Head of Passes, Mississippi River. This action is needed to provide for the safety of life on navigable waterways during the Riverwalk Marketplace/Lundi Gras Fireworks event.

DATES: The regulations in 33 CFR 165.801, Table 5, line 1 will be enforced from 6 p.m. through 7 p.m. on March 4, 2019.

FOR FURTHER INFORMATION CONTACT: If you have questions about this notice of enforcement, call or email Lieutenant Commander Benjamin Morgan, Sector New Orleans, U.S. Coast Guard; telephone 504–365–2281, email *Benjamin.P.Morgan@uscg.mil.*

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce the safety zone described in 33 CFR 165.801, Table 5, line 1, as the Riverwalk Marketplace/Lundi Gras Fireworks Display event from 6 p.m. through 7 p.m. on March 4, 2019. 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 Eighth Coast Guard District, § 165.801, specifies the location of the regulated area for the Riverwalk Marketplace/Lundi Gras Fireworks Display between mile markers 93 and 96 on the Mississippi River near New Orleans, Louisiana. During the enforcement period, as reflected in § 165.801(a)–(d), if you are the operator of a vessel in the safety zone, you must comply with directions from the Captain of the Port or a designated representative.

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 information broadcasts.