

(2) * * *

(i) *General rule.* * * *

(ii) [Reserved]. For further guidance, see § 41.6001–2T(c)(2)(ii).

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■ **Par. 3.** Section 41.6001–2T is added to read as follows:

§ 41.6001–2T Proof of payment for State registration purposes (temporary).

(a) [Reserved]. For further guidance, see § 41.6001–2(a).

(b)(1)(i) [Reserved]. For further guidance, see § 41.6001–2(b)(1)(i).

(ii) *Special rule for registration after June 30, 2011, and before December 1, 2011.* Between July 1, 2011, and November 30, 2011, a State must register a highway motor vehicle without proof of payment if the person registering the vehicle presents the original or a photocopy of a bill of sale (or other document evidencing transfer) indicating that the vehicle was purchased by the owner either as a new or used vehicle during the preceding 150 days before the date that the State receives the application for registration of the vehicle, and the vehicle has not been registered in any state subsequent to such date of purchase.

(b)(2) through (b)(4)(i) [Reserved]. For further guidance, see § 41.6001–2(b)(2) through (b)(4)(i).

(ii) *Special rule for registration after June 30, 2011, and before December 1, 2011.* In the case of a highway motor vehicle subject to tax under section 4481(a) for which a State receives an application for registration during the months of July, August, September, October, or November of 2011, a State shall accept proof of payment for the taxable period of July 1, 2010, through June 30, 2011, to verify payment of the tax imposed by section 4481(a).

(c) introductory text through (c)(2)(i) [Reserved]. For further guidance, see § 41.6001–2(c) through (c)(2)(i).

(ii) *Substitute proof of payment for the taxable period beginning July 1, 2011.* For purposes of this section and § 41.6001–2, in the case of a highway motor vehicle for which a State receives an application for registration during the period of July 1, 2011, through November 30, 2011, a State shall accept as a substitute for proof of payment, proof of payment for the taxable period of July 1, 2010, through June 30, 2011.

(iii) *Cross reference.* For provisions relating to the use of proof of payment for the taxable period of July 1, 2010, through June 30, 2011, to verify payment of the tax imposed by section 4481(a), see § 41.6001–2T(b)(4)(ii).

(d) *Effective/applicability date.* Paragraphs (b)(1)(ii), (b)(4)(ii), (c)(2)(ii)

and (c)(2)(iii) of this section apply on and after July 20, 2011.

(e) *Expiration date.* The applicability of this section expires on or before July 15, 2014.

■ **Par. 4.** Section 41.6071(a)–1 is amended as follows:

■ 1. In paragraph (a) introductory text, the phrase “Except as provided in paragraph (b) of this section” is removed and “Except as provided in paragraph (b) or paragraph (c) of this section” is added in its place.

■ 2. Add paragraph (c).

The addition reads as follows:

§ 41.6071(a)–1 Time for filing returns.

* * * * *

(c) [Reserved]. For further guidance, see § 41.6071(a)–1T(c) through (c)(3).

■ **Par. 5.** Section 41.6071(a)–1T is added to read as follows:

§ 41.6071(a)–1T Time for filing returns (temporary).

(a) through (b) [Reserved]. For further guidance, see § 41.6071(a)–1(a) through (b).

(c) *Special rule for highway motor vehicles for which a taxable use occurs during the period July 1, 2011, through September 30, 2011—(1) Date for filing returns.* In the case of a highway motor vehicle for which a taxable use occurs during the period July 1, 2011, through September 30, 2011, the person liable for the tax must file a return described in § 41.6011(a)–1 no later than November 30, 2011. The return should be filed no earlier than November 1, 2011. If the return is filed and payment is submitted before November 1, 2011, the IRS will not provide a receipted Schedule 1 (Form 2290, “Heavy Highway Vehicle Use Tax Return”) as proof of payment until after November 1, 2011, and will provide such receipted Schedule 1 only if the full amount of the tax for the 2011 taxable period (determined under the law in effect as of November 1, 2011) has been paid.

(2) *Cross reference.* For provisions relating to time and place for paying the tax imposed under section 4481, see § 41.6151(a)–1.

(3) *Effective/applicability date.* This paragraph (c) applies on and after July 20, 2011.

(4) *Expiration date.* The applicability of this section expires on or before July 15, 2014.

■ **Par. 6.** Section 41.6151(a)–1 is revised to read as follows:

§ 41.6151(a)–1 Time and place for paying tax.

[Reserved]. For further guidance, see § 41.6071(a)–1T(a) and (b).

■ **Par. 7.** Section 41.6151(a)–1T is added to read as follows:

§ 41.6151(a)–1T Time and place for paying tax (temporary).

(a) *In general.* The tax must be paid at the time prescribed in § 41.6071(a)–1 (or § 41.6071(a)–1T, as appropriate) for filing the return and at the place prescribed in § 41.6091–1 for filing the return.

(b) *Effective/applicability date.* This section applies on and after July 20, 2011.

(c) *Expiration date.* The applicability of this section expires on or before July 15, 2014.

Steven T. Miller,

Deputy Commissioner for Services and Enforcement.

Approved: July 13, 2011.

Emily S. McMahon,

Acting Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2011–18244 Filed 7–15–11; 4:15 pm]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG–2011–0597]

Drawbridge Operation Regulations; Cheesequake Creek, Morgan, NJ

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, First Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the Route 35 Bridge, mile 0.0, across Cheesequake Creek at Morgan, New Jersey. The deviation is necessary to facilitate a public event. This deviation allows the bridge to remain in the closed position for an hour and a half to facilitate a public event.

DATES: This deviation is effective between 11:30 a.m. and 1 p.m. on September 18, 2011.

ADDRESSES: Documents mentioned in this preamble as being available in the docket are part of docket USCG–2011–0597 and are available online at <http://www.regulations.gov>, inserting USCG–2011–0597 in the “Keyword” and then clicking “Search”. They are also available for inspection or copying at the Docket Management Facility (M–30), U.S. Department of Transportation, West Building Ground Floor, Room

W12-140, 1200 New Jersey Avenue, SE., Washington, DC, 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or e-mail Mr. Joe Arca, Project Officer, First Coast Guard District, joe.m.arca@uscg.mil, telephone (212) 668-7165. If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202-366-9826.

SUPPLEMENTARY INFORMATION: The Route 35 Bridge, across Cheesequake Creek, mile 0.0, at Morgan, New Jersey, has a vertical clearance in the closed position of 25 feet at mean high water and 30 feet at mean low water. The drawbridge operation regulations are listed at 33 CFR 117.709(a).

The waterway is predominantly used by recreational vessels on a seasonal basis.

The owner of the bridge, the New Jersey Department of Transportation, requested a temporary deviation from the regulations to facilitate a public event, the Rolling Thunder Freedom Ride. The bridge must remain in the closed position to facilitate the above public event.

Under this temporary deviation the Route 35 Bridge may remain in the closed position between 11:30 a.m. and 1 p.m. on September 18, 2011. Vessels that can pass under the bridge in the closed position may do so at any time.

In accordance with 33 CFR 117.35(e), the bridge must return to its regular operating schedule immediately at the end of the designated time period. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: June 27, 2011.

Gary Kassof,

Bridge Program Manager, First Coast Guard District.

[FR Doc. 2011-18224 Filed 7-19-11; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket No. USCG-2011-0565]

RIN 1625-AA00; 1625-AA08

Safety Zones; July Fireworks Displays and Swim Events in the Captain of the Port New York Zone

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing nine temporary safety zones for marine events within the Coast Guard Captain of the Port (COTP) New York Zone for fireworks displays and swim events. This action is necessary to provide for the safety of life on navigable waters during the events. Entry into, transit through, mooring or anchoring within these zones is prohibited unless authorized by the COTP New York.

DATES: This rule is effective from July 20, 2011 until July 30, 2011. These regulations have been enforced with actual notice since July 1, 2011.

ADDRESSES: Documents indicated in this preamble as being available in the docket are part of docket USCG-2011-0565 and are available online by going to <http://www.regulations.gov>, inserting USCG-2011-0565 in the "Keyword" box, and then clicking "Search." They are also available for inspection or copying at the Docket Management Facility (M-30), U.S. Department of Transportation, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: If you have questions on this temporary rule, call or e-mail LT Eunice James, Coast Guard Sector New York Waterways Management Division; 718-354-4163, e-mail Eunice.A.James@uscg.mil. If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202-366-9826.

SUPPLEMENTARY INFORMATION:

Regulatory Information

The Coast Guard is issuing this temporary final 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 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." Under 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 any delay encountered in this regulation's effective date by publishing a NPRM would be contrary to public interest, since immediate action is needed to provide for the safety of life and property on navigable waters from the hazards associated with fireworks

including unexpected detonation and burning debris; also immediate action is needed to provide for the safety of life and property on navigable waters from the hazards associated with swimmers in the water in or near navigable channels. We spoke with each event sponsor and each indicated they were unable and unwilling to move their event date to a later time. Sponsors for the Fort Hamilton Independence Day Celebration Fireworks Display; Rumson, NJ Fireworks Display; the City of Poughkeepsie Fireworks Display; Larchmont Yacht Club Fireworks Display; City of New Rochelle Fireworks Display; and Keyport Firemen's Fair Fireworks Display stated they are unwilling to reschedule these events because they are being held in conjunction with various Independence Day celebrations. Many community members have made holiday plans based on these fireworks events and changing the date would cause numerous cancellations and hurt small businesses. Rescheduling would not be a viable option because most event venues, entertainers, and vendors have fully booked summer schedules making rescheduling nearly impossible. Sponsors for the Brooklyn Bridge Swim, Swim Across America, and Hudson Valley Triathlon stated they are unwilling to reschedule these events because the dates of each swim event were chosen based on optimal tide, current, and weather conditions needed to promote the safety of swim participants. In addition, any change to the dates of the events would cause economic hardship on the marine event sponsors, negatively impacting other activities being held in conjunction with these events and creating unsafe event conditions.

Additionally, due to the dangers posed by the pyrotechnics used in fireworks displays and the hazards associated with swim events, the safety zones are necessary to provide for the safety of event participants, spectator crafts, and other vessels operating near the event areas. For the safety concerns noted, it is in the public interest to have this regulation in effect during these events.

These fireworks displays and swim events are all reoccurring marine events with a proposed permanent rule currently in a public comment period under docket number USCG-2010-1001 titled, Special Local Regulations and Safety Zones; Recurring Events in Captain of the Port New York Sound Zone. Additionally, the Coast Guard has ordered safety zones or special local regulations for all of these areas for past events and has not received public