

1.145–2, and 1.150–1(a)(3) and the definition of bond documents contained in § 1.150–1(b).

(b) \* \* \*

(4) *Certain remedial actions*—(i) *General rule.* For bonds subject to § 1.141–12, the provisions of § 1.141–12(d)(3), (i), (j), and (k), *Example 8*, apply to deliberate actions that occur on or after January 25, 2016.

(ii) *Special rule for allocations of nonqualified bonds.* For purposes of § 1.141–12(j)(2), in addition to the allocation methods permitted in § 1.141–12(j)(2), an issuer may treat bonds with the longest maturities (determined on a bond-by-bond basis) as the nonqualified bonds, but only for bonds sold before January 25, 2016.

\* \* \* \* \*

(e) *Permissive application of certain sections*—(1) *In general.* The following sections may each be applied by issuers to any bonds:

- (i) Section 1.141–3(b)(4);
- (ii) Section 1.141–3(b)(6); and
- (iii) Section 1.141–12.

(2) *Transition rule for pre-effective date bonds.* For purposes of paragraphs (e)(1) and (h) of this section, issuers may apply § 1.141–12 to bonds issued before May 16, 1997, without regard to paragraph (d)(5) thereof with respect to deliberate actions that occur on or after April 21, 2003.

\* \* \* \* \*

(i) *Permissive application of certain regulations relating to output facilities.* Issuers may apply each of the following sections to any bonds used to finance output facilities:

- (1) Section 1.141–6;
- (2) Section 1.141–7(f)(3); and
- (3) Section 1.141–7(g).

\* \* \* \* \*

(l) *Applicability date for certain regulations relating to allocation and accounting*—(1) *In general.* Except as otherwise provided in this section, §§ 1.141–1(e), 1.141–3(g)(2)(v), 1.141–6, 1.141–13(d), and 1.145–2(b)(4), (b)(5), and (c)(2) apply to bonds that are sold on or after January 25, 2016 and to which the 1997 regulations (as defined in paragraph (b)(1) of this section) apply.

(2) *Permissive application.* Issuers may apply §§ 1.141–1(e), 1.141–3(g)(2)(v), 1.141–6, and 1.145–2(b)(4), (b)(5), and (c)(2), in whole but not in part, to bonds to which the 1997 regulations apply.

(m) *Permissive retroactive application of certain regulations.* Issuers may apply § 1.141–13(d) to bonds to which § 1.141–13 applies.

■ **Par. 9.** Section 1.145–2 is amended by adding paragraphs (b)(4) and (b)(5) and

revising the first sentence of paragraph (c)(2) to read as follows:

**§ 1.145–2 Application of private activity bond regulations.**

\* \* \* \* \*

(b) \* \* \*

(4) References to *governmental bonds* in § 1.141–6 mean qualified 501(c)(3) bonds.

(5) References to *ownership by governmental persons* in § 1.141–6 mean ownership by governmental persons or 501(c)(3) organizations.

(c) \* \* \*

(2) *Costs of issuance.* Sections 1.141–3(g)(6) and 1.141–6(d) do not apply to the extent costs of issuance are allocated among the other purposes for which the proceeds are used or to portions of a project. \* \* \*

\* \* \* \* \*

■ **Par. 10.** Section 1.150–5 is amended by revising paragraph (a)(1) to read as follows:

**§ 1.150–5 Filing notices and elections.**

(a) \* \* \*

(1) Section 1.141–12(d)(4);

\* \* \* \* \*

**John Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

Approved: October 6, 2015.

**Mark J. Mazur,**

*Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 2015–27328 Filed 10–26–15; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF LABOR

### Wage and Hour Division

#### 29 CFR Part 552

**RIN 1235–AA05**

#### **Application of the Fair Labor Standards Act to Domestic Service; Dates of Previously Announced 30-Day Period of Non-Enforcement**

**AGENCY:** Wage and Hour Division, Department of Labor.

**ACTION:** Policy statement.

**SUMMARY:** The Department of Labor (Department) previously announced that it would not bring enforcement actions against any employer for violations of Fair Labor Standards Act (FLSA) obligations resulting from amendments to its domestic service regulations for 30 days after the U.S. Court of Appeals for the District of Columbia issued a mandate making effective its opinion affirming the validity of the regulatory

changes. The Court issued its mandate on October 13, 2015; the Department's 30-day non-enforcement period will therefore conclude on November 12, 2015. From November 12, 2015 through December 31, 2015, the Department will exercise prosecutorial discretion pursuant to its previously announced time-limited non-enforcement policy.

**DATES:** The Department will not bring enforcement actions against any employer for FLSA violations resulting from the revised domestic service regulations before November 12, 2015.

**FOR FURTHER INFORMATION CONTACT:**

Mary Ziegler, Assistant Administrator, Office of Policy, U.S. Department of Labor, Wage and Hour Division, 200 Constitution Avenue NW., Room S–3502, FP Building, Washington, DC 20210; telephone: (202) 693–0406 (this is not a toll-free number), email:

[HomeCare@dol.gov](mailto:HomeCare@dol.gov). Copies of this Policy Statement may be obtained in alternative formats (Large Print, Braille, Audio Tape, or Disc), upon request, by calling (202) 693–0675 (not a toll-free number). TTY/TTD callers may dial toll-free (877) 889–5627 to obtain information or request materials in alternative formats.

**SUPPLEMENTARY INFORMATION:**

#### **I. Non-Enforcement Period Until November 12, 2015**

The Department's Final Rule amending FLSA regulations regarding domestic service employment, 78 FR 60454 (October 1, 2013), which extends minimum wage and overtime protections to most home care workers, had an effective date of January 1, 2015. The Department did not begin enforcement of the Final Rule on that date both because of its time-limited non-enforcement policy, 79 FR 60974 (October 9, 2014), and because it was a party to a federal lawsuit regarding the amended regulations in which the U.S. District Court for the District of Columbia issued opinions and orders vacating the rule's major provisions. *Home Care Ass'n of Am. v. Weil*, 76 F. Supp. 3d 138 (D.D.C. 2014); *Home Care Ass'n of Am. v. Weil*, 78 F. Supp. 3d 123 (D.D.C. 2015). On August 21, 2015, the U.S. Court of Appeals for the District of Columbia Circuit reversed the district court's judgment. *Home Care Ass'n of America v. Weil*, 799 F.3d 1084 (D.C. Cir. 2015). On September 14, 2015, the Department announced that it would not bring enforcement actions against any employer for violations of FLSA obligations resulting from the amended domestic service regulations for 30 days after the date the Court of Appeals issued a mandate making its opinion

effective. 80 FR 55029 (September 14, 2015).

The Court of Appeals issued the mandate directing the district court to enter a new judgment in favor of the Department on October 13, 2015. The Department will therefore not bring enforcement actions against any employer for violations of FLSA obligations resulting from the amended domestic service regulations before November 12, 2015.

This 30-day non-enforcement policy does not replace or affect the timeline of the Department's existing time-limited non-enforcement policy announced in October 2014. 79 FR 60974. Therefore, from November 12, 2015 through December 31, 2015, the Department will exercise prosecutorial discretion in determining whether to bring enforcement actions, with particular consideration given to the extent to which States and other entities have made good faith efforts to bring their home care programs into compliance with the FLSA since the promulgation of the Final Rule. The Department will also continue to provide intensive technical assistance to the regulated community up to and after December 31, 2015, as it has since promulgation of the Final Rule.

## II. Regulatory Requirements

This Policy Statement is guidance articulating considerations relevant to the Department's exercise of its enforcement authority under the FLSA. It is therefore exempt from the notice-and-comment rulemaking requirements under the Administrative Procedure Act pursuant to 5 U.S.C. 553(b).

Because no notice of proposed rulemaking is required, the Regulatory Flexibility Act does not require an initial or final regulatory flexibility analysis. 5 U.S.C. 603(a), 604(a). The Department has determined that this guidance does not impose any new or revise any existing recordkeeping, reporting, or disclosure requirements on covered entities or members of the public that would be collections of information requiring OMB approval under the Paperwork Reduction Act, 44 U.S.C. 3501 *et seq.*

Dated: October 21, 2015.

**David Weil,**

*Administrator, Wage and Hour Division.*

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**BILLING CODE 4510-27-P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

### 33 CFR Part 165

[Docket Number USCG-2015-0943]

RIN 1625-AA00

### Safety Zone; Rich Passage, Manchester, WA

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone encompassing all navigable waters within a designed area in the vicinity of the Manchester Fuel Piers, Manchester, Washington. This safety zone is necessary to ensure the safety of the waterway users and participants of a maritime training exercise. The temporary safety zone will prohibit any person or vessel not involved in the training exercise from entering or remaining in the safety zone unless authorized by the Captain of the Port, Puget Sound (COTP) or his designated representative.

**DATES:** This rule is effective from 7 a.m. on November 2, 2015 until 6 p.m. on November 8, 2015. This rule shall be enforced during actual training operations occurring within the effective period while exercise participants are present in the safety zone.

**ADDRESSES:** To view documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>, type USCG-2015-0943 in the "SEARCH" box and click "SEARCH." Click on Open Docket Folder on the line associated with this rule.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or email Lieutenant Kate Haseley, Waterways Management Division, Coast Guard Sector Puget Sound; telephone 206-217-6051, email [SectorPugetSoundWWM@uscg.mil](mailto:SectorPugetSoundWWM@uscg.mil).

### SUPPLEMENTARY INFORMATION:

#### I. Table of Abbreviations

CFR—Code of Federal Regulations  
DHS—Department of Homeland Security  
E.O.—Executive order  
FR—**Federal Register**  
NPRM—Notice of proposed rulemaking  
Pub. L.—Public Law  
§—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 (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 publishing an NPRM would be impracticable as delayed promulgation may result in injury or damage to the maritime public and response vessels prior to conclusion of a notice and comment period.

We are issuing this rule, and under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making it 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 needed to minimize the potential impact to the waterway users and emergency response personnel involved in the training exercise.

## III. Legal Authority and Need for Rule

The Coast Guard has authority to issue a rule under authority in 33 U.S.C. 1231. The Captain of the Port, Puget Sound has determined that potential hazards associated with the training exercise will be a safety concern for anyone transiting through the operational location of the exercise. A safety zone is needed to ensure the safety of the maritime public and emergency response vessels participating in the exercise by preventing collisions between exercising vessels and the maritime public, and by keeping the maritime public a safe distance away from elements associated with the exercise.

## IV. Discussion of the Rule

The Coast Guard is establishing a temporary safety zone that will encompass all navigable waters within an area established by the following points: 47°34'13" N., 122°32'12" W., thence southeast to 47°33'41" N., 122°31'07" W., thence southwest to 47°33'15" N., 122°32'04" W., thence south to 47°31'49" N., 122°31'47" W., thence west to 47°31'55" N., 122°32'28" W., thence north to 47°33'20" N., 122°32'29" W., thence northeast to