

By the Board, Mai T. Dinh, Director, Office of Proceedings.

**Tammy Lowery,**  
Clearance Clerk.

[FR Doc. 2022-26068 Filed 11-29-22; 8:45 am]

BILLING CODE 4915-01-P

## SURFACE TRANSPORTATION BOARD

[Docket No. FD 36645]

### Raleigh and Fayetteville Railroad, LLC—Acquisition, Lease and Operation Exemption With Interchange Commitment—Norfolk Southern Railway Company

Raleigh and Fayetteville Railroad, LLC (RFCC), a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to: (1) acquire approximately 42.38 miles of rail line from Norfolk Southern Railway Company (NSR), (2) lease approximately 19.88 miles of rail line from NSR, and (3) assume NSR's trackage rights over 0.59 miles of a rail line owned by CSX Transportation, Inc. (CSXT), totaling approximately 62.85 miles, and to operate over those lines, which form a contiguous line between Raleigh and Fayetteville in Wake, Harnett, and Cumberland Counties, N.C. (the Line).

According to the verified notice, RFCC and R.J. Corman Railroad Group, LLC (RJCG),<sup>1</sup> entered into an agreement with NSR, under which RFCC will acquire and operate approximately 42.38 miles of rail line, from the convergence of the NS-Line and VF-Line at approximately milepost VF 0.13 at Fuquay-Varina to milepost VF 42.29 at Fayetteville, and, also in Fayetteville, from milepost VF 42.88 to milepost VF 43.1. As part of that agreement, RFCC will also assume NSR's trackage rights over, and operate over, the CSXT line in Fayetteville between milepost VF 42.29 to milepost VF 42.88. RFCC and RJCG will also obtain operating rights over NSR's rail line at milepost NS 233.25 to milepost NS 231.0 solely for the purpose of interchanging traffic with NSR at NSR's Glenwood Yard at Raleigh. RFCC has also entered into a lease agreement with NSR, pursuant to which RFCC will lease and operate approximately 19.75 miles of rail line from the southern boundary of the North Carolina Railroad right of way at milepost NS 233.25 at Raleigh to milepost NS 253.0 at Fuquay-Varina, and 0.13 miles of rail line from the junction of NSR's NS-Line in Fuquay-

Varina at milepost VF 0.0 to the beginning of RFCC's line at milepost VF 0.13.

This transaction is related to a verified notice of exemption filed concurrently in *R.J. Corman Railroad—Continuance in Control Exemption—Raleigh & Fayetteville Railroad*, Docket No. FD 36646, in which RJCG and RJCRC (collectively, Applicants) filed a verified notice of exemption under 49 CFR 1180.2(d)(2) to continue in control of RFCC upon RFCC's becoming a Class III rail carrier.

RFCC certifies that its projected annual revenues from this transaction will not result in its becoming a Class I or Class II rail carrier and will not exceed \$5 million. RFCC also certifies that the agreements with NSR contain a provision that would limit future interchange with third-party connecting carriers at Raleigh and Fayetteville. RJCC has provided additional information regarding the interchange commitment, as required by 49 CFR 1150.43(h).<sup>2</sup>

The transaction may be consummated on or after December 14, 2022, the effective date of the exemption (30 days after the verified notice was filed).

If the verified notice contains false or misleading information, the exemption is void ab initio. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the effectiveness of the exemption. Petitions for stay must be filed no later than December 7, 2022 (at least seven days before the exemption becomes effective).

All pleadings, referring to Docket No. FD 36645, must be filed with the Surface Transportation Board either via e-filing on the Board's website or in writing addressed to 395 E Street SW, Washington, DC 20423-0001. In addition, a copy of each pleading must be served on RFCC's representative, Catherine S. Wright, Jackson Kelly PLLC, 100 West Main Street, Suite 700, Lexington, KY 40588-2150.

According to RFCC, this action is categorically excluded from environmental review under 49 CFR 1105.6(c) and from historic preservation reporting requirements under 49 CFR 1105.8(b).

Board decisions and notices are available at [www.stb.gov](http://www.stb.gov).

Decided: November 23, 2022.

By the Board, Mai T. Dinh, Director, Office of Proceedings.

**Tammy Lowery,**  
Clearance Clerk.

[FR Doc. 2022-26067 Filed 11-29-22; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### Commercial Space Transportation Advisory Committee; Notice of Public Meeting

**AGENCY:** Federal Aviation Administration (FAA), Department of Transportation (DOT).

**ACTION:** Notice of virtual public meeting.

**SUMMARY:** This notice announces a meeting of the Commercial Space Transportation Advisory Committee (COMSTAC).

**DATES:** The meeting will take place on December 15, 2022, from 12:30 p.m. to 4 p.m.

**ADDRESSES:** Instructions on how to virtually attend the meeting, copies of meeting minutes, and a detailed agenda will be posted on the COMSTAC website at: [https://www.faa.gov/space/additional\\_information/comstac/](https://www.faa.gov/space/additional_information/comstac/).

**FOR FURTHER INFORMATION CONTACT:** James Hatt, Designated Federal Officer, U.S. Department of Transportation, at [james.a.hatt@faa.gov](mailto:james.a.hatt@faa.gov). Any committee-related request should be sent to the person listed in this section.

#### SUPPLEMENTARY INFORMATION:

##### I. Background

The Commercial Space Transportation Advisory Committee was created under the Federal Advisory Committee Act (FACA) in accordance with Public Law 92-463. Since its inception, industry-led COMSTAC has provided information, advice, and recommendations to the U.S. Department of Transportation through FAA regarding technology, business, and policy issues relevant to oversight of the U.S. commercial space transportation sector.

##### II. Proposed Agenda

DOT/FAA Welcome Remarks  
AST Update to COMSTAC  
Discussion and report out on taskings:

Human Space Flight Safety  
Framework Report Development  
Science, Technology, Engineering,  
and Mathematics (STEM)

New Tasks  
Public Comments  
Adjournment

<sup>1</sup> According to the verified notice, RFCC is wholly owned by noncarrier holding company R.J. Corman Railroad Company, LLC (RJCRC), and RJCRC is wholly owned by noncarrier RJCG.

<sup>2</sup> RFCC filed a copy of the agreements under seal with the verified notice. See 49 CFR 1150.43(h)(1).

### III. Public Participation

The meeting listed in this notice will be open to the public virtually. Please see the website not later than five working days before the meeting for details on viewing the meeting on YouTube.

If you are in need of assistance or require reasonable accommodation for this meeting, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section at least ten calendar days before the meeting. Sign and oral interpretation can be made available if requested ten calendar days before the meeting.

Interested members of the public may submit relevant written statements for the COMSTAC members to consider under the advisory process. Statements may concern the issues and agenda items mentioned above and/or additional issues that may be relevant to the U.S. commercial space transportation industry. Interested parties wishing to submit written statements should contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section in writing (mail or email) 10 DAYS IN ADVANCE OF THE MEETING so that the information can be made available to COMSTAC members for their review and consideration before the meeting. Written statements should be supplied in the following formats: One hard copy with the original signature and/or one electronic copy via email. Portable Document Format (PDF) attachments are preferred for email submissions. A detailed agenda will be posted on the FAA website at [https://www.faa.gov/space/additional\\_information/comstac/](https://www.faa.gov/space/additional_information/comstac/).

Issued in Washington, DC.

**James A. Hatt,**

*Designated Federal Officer, Commercial Space Transportation Advisory Committee, Federal Aviation Administration, Department of Transportation.*

[FR Doc. 2022-26078 Filed 11-29-22; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[2022-61]

#### Prevailing Wage and Apprenticeship Initial Guidance Under Section 45(b)(6)(B)(ii) and Other Substantially Similar Provisions

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of initial guidance.

**SUMMARY:** This notice provides guidance on the prevailing wage and apprenticeship requirements that generally apply to certain provisions of the Internal Revenue Code (Code), as amended by the Inflation Reduction Act of 2022. This notice also serves as the published guidance establishing the 60-day period described in those provisions of the Code with respect to the applicability of the prevailing wage and apprenticeship requirements. Finally, this notice provides guidance for determining the beginning of construction of a facility for certain credits allowed under the Code, and the beginning of installation of certain property with respect to the energy efficient commercial buildings deduction under the Code. This notice affects facilities the construction of which began, or certain property the installation of which began, on or after January 30, 2023. The Department of the Treasury (Treasury Department) and the IRS anticipate issuing proposed regulations and other guidance with respect to the prevailing wage and apprenticeship requirements.

**DATES:** January 30, 2023 is the date that is 60 days after the Secretary of the Treasury or her delegate (Secretary) publishes the guidance described in 26 U.S.C. 30C(g)(1)(C)(i), 45(b)(6)(B)(ii), 45Q(h)(2), 45V(e)(2)(A)(i), 45Y(a)(2)(B)(ii), 48(a)(9)(B)(ii), 48E(a)(2)(A)(ii)(II) and (a)(2)(B)(ii)(II), and 179D(b)(3)(B)(i).

**FOR FURTHER INFORMATION CONTACT:** Alexander Scott, CC:PSI:6, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224, at (202) 317-6853 (not a toll-free call).

#### SUPPLEMENTARY INFORMATION:

##### Section 1. Purpose

Public Law 117-169, 136 Stat. 1818 (August 16, 2022), commonly known as the Inflation Reduction Act of 2022 (IRA), amended §§ 30C, 45, 45L, 45Q, 45U, 45V, 45Y, 45Z, 48, 48C, 48E, and 179D of the Internal Revenue Code (Code) to add prevailing wage and apprenticeship requirements to qualify for increased credit or deduction amounts.<sup>1</sup> This notice provides guidance on the prevailing wage and apprenticeship requirements that generally apply to those sections of the Code. This notice also serves as the published guidance under §§ 30C(g)(1)(C)(i), 45(b)(6)(B)(ii), 45Q(h)(2), 45V(e)(2)(A)(i), 45Y(a)(2)(B)(ii), 48(a)(9)(B)(ii),

<sup>1</sup> See §§ 13101(f), 13102(k), 13104(d), 13105(a), 13204(a)(1), 13303(a)(1), 13304(d), 13404(d), 13501(a), 13701(a), 13702(a), and 13704(a) of the IRA.

48E(a)(2)(A)(ii)(II) and (a)(2)(B)(ii)(II), and 179D(b)(3)(B)(i) establishing the 60-day period described in such sections with respect to the applicability of the prevailing wage and apprenticeship requirements. Finally, this notice provides guidance for determining the beginning of construction under §§ 30C, 45, 45Q, 45V, 45Y, 48, and 48E, and the beginning of installation under § 179D solely for purposes of § 179D(b)(3)(B)(i).

The Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) anticipate issuing proposed regulations and other guidance with respect to the prevailing wage and apprenticeship requirements.

##### Section 2. Background

###### .01 Increased Tax Benefits For Satisfying Certain Prevailing Wage and Apprenticeship or Construction and Installation Requirements.

(1) *In General.* Increased credit amounts are available under §§ 30C, 45, 45Q, 45V, 45Y, 45Z, 48, 48C, and 48E, and an increased deduction is available under § 179D, for taxpayers satisfying certain prevailing wage and apprenticeship requirements. Increased credit amounts are available under §§ 45L and 45U for taxpayers satisfying certain prevailing wage requirements. The general concepts and provisions relating to the increased tax benefits under § 45(b)(6), (7), and (8) are similar to those under each of these other Code sections. Therefore, only the relevant provisions under § 45(b)(6), (7), and (8) are discussed in section 2.01(2) and (3) of this notice.

(2) *Prevailing Wage Requirements.* Section 45(b)(7)(A) provides that to meet the prevailing wage requirements with respect to any qualified facility, a taxpayer must ensure that any laborers and mechanics employed by the taxpayer or any contractor or subcontractor in: (i) the construction of such facility, and (ii) the alteration or repair of such facility (with respect to any taxable year, for any portion of such taxable year that is within the 10-year period beginning on the date the qualified facility is originally placed in service), are paid wages at rates not less than the prevailing rates for construction, alteration, or repair of a similar character in the locality in which such facility is located as most recently determined by the Secretary of Labor, in accordance with subchapter IV of chapter 31 of title 40, United States Code (Prevailing Wage Rate Requirements). Section 45(b)(7)(B) provides correction and penalty mechanisms for a taxpayer's failure to satisfy the requirements under § 45(b)(7)(A).