the event that a buyer deems the delivered cannabis to be defective, the buyer's sole remedy for damages shall be against the grower and not the Administration.

Timothy J. Shea,

Acting Administrator.

[FR Doc. 2020–27999 Filed 12–17–20; 8:45 am]

BILLING CODE 4410–09–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9925]

RIN 1545–BP23

Meals and Entertainment Expenses Under Section 274; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains corrections to the final regulations (Treasury Decision 9925) that published in the **Federal Register** on October 9, 2020. The final regulations provide guidance under section 274 of the Internal Revenue Code (Code) regarding certain recent amendments made to that section. Specifically, the final regulations address the elimination of the deduction under section 274 for expenditures related to entertainment, amusement, or recreation activities, and provide guidance to determine whether an activity is of a type generally considered to be entertainment.

DATES: These corrections are effective on December 18, 2020 and applicable for taxable years that begin on or after October 9, 2020.

FOR FURTHER INFORMATION CONTACT: Patrick Clinton of the Office of the Associate Chief Counsel (Income Tax and Accounting), (202) 317–7005 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9925) that are the subject of this correction are issued under section 274 of the Internal Revenue Code.

Need for Correction

As published the final regulations (TD 9925) contain errors that need to be corrected.

Correction of Publication

Accordingly, the final regulations (TD 9925), that are the subject of FR Doc.

2020–21990, published on October 9, 2020 (85 FR 64026), are corrected as follows:

1. On page 64031, third column, the second line, the language "*in Sutherland Lumber*" is corrected to read "in *Sutherland Lumber-Southwest*".

2. On page 64031, third column, the ninth line of the second full paragraph, the language "§ 1.274–10(a)(2)(ii)(C)(2)" is corrected to read "§ 1.274–10(a)(2)(ii)(C)(*2*)".

3. On page 64032, second column, the second line, the language "or gross income is zero, whether zero is" is corrected to read "or gross income is zero (other than due to a reimbursement by the recipient), whether zero is".

4. On page 64032, second column, the thirteenth line from the top of the page, the language "(e)(9) do not apply." is corrected to read "(e)(9) generally do not apply.".

5. On page 64032, second column, the thirteenth line from the top of the page, the language "Similarly, the exceptions in section 274(e)(2) and (e)(9) do not apply if" is corrected to read "However, the exceptions in section 274(e)(2) and (e)(9) will apply if the recipient reimburses the taxpayer for a portion of the value of the food or beverages even if the value exceeding the reimbursed amount is properly excluded from the recipient's compensation and wages or gross income. In this case, however, the taxpayer must apply the dollar-for-dollar rule as described in § 1.274–12(c)(2)(i)(D). In cases in which".

6. On page 64032, second column, the second and last sentence from the bottom of the first partial paragraph, remove the language ". In that case, however,".

7. On page 64032, third column, the third line of the second full paragraph, the language "regulations confirm" is corrected to read "regulations confirmed".

8. On page 64032, third column, the twelfth line of the second full paragraph, the language "demonstrates" is corrected to read "demonstrated".

Crystal Pemberton,

Senior Federal Register Liaison, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2020–26860 Filed 12–17–20; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG–2020–0694]

Drawbridge Operation Regulation; Gulf Intracoastal Waterway, Madeira Beach FL

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations; request for comments.

SUMMARY: The Coast Guard has issued a temporary deviation from the operating schedule that governs the Welch Causeway (SR 699) Bridge, mile 122.8 at Madeira Beach, Florida. A request was made to place the drawbridge on a daily operating schedule to alleviate vehicle congestion due to on demand bridge openings. This deviation will test a change to the drawbridge operation schedule to determine whether a permanent change to the schedule is needed. The Coast Guard is seeking comments from the public regarding these proposed changes.

DATES: This deviation is effective from 12:01 a.m. on January 1, 2021 through 11:59 p.m. on June 25, 2021.

Comments and relate material must reach the Coast Guard on or before February 25, 2021.

ADDRESSES: You may submit comments identified by docket umber USCG–2020–0694 using Federal eRulemaking Portal at *https://www.regulations.gov.*

See the "Public Participation and Request for Comments" portion of the **SUPPLEMENTARY INFORMATION** section below for instructions on submitting comments.

FOR FURTHER INFORMATION CONTACT: If you have questions on this test deviation, call or email LT Clark W. Sanford, U.S. Coast Guard, Sector Saint Petersburg Waterways Management Division; telephone 727–824–7506, email *Clark.W.Sanford@uscg.mil.*

SUPPLEMENTARY INFORMATION:

I. Background, Purpose and Legal Basis

The Welch Causeway (SR699) Bridge across the Gulf Intracoastal Waterway, mile 122.8, at Madeira Beach, Florida is a double-leaf bascule bridge with a 25 foot vertical clearance at mean high water in the closed position and an 89 foot horizontal clearance between fenders. The normal operating schedule for the bridge is found in 33 CFR 117.287(h). Navigation on the waterway is commercial and recreational.

The City of Madeira Beach Florida has requested the current operating