

S5.5(f) of FMVSS No. 139, *New Pneumatic Radial Tires For Light Vehicles* (49 CFR 571.139).

MNA filed an original noncompliance report dated April 14, 2023, and later amended the report on July 3, 2023, pursuant to 49 CFR part 573, *Defect and Noncompliance Responsibility and Reports*. MNA petitioned NHTSA on April 17, 2023, and later amended the petition on July 6, 2023, for an exemption from the notification and remedy requirements of 49 U.S.C. Chapter 301 on the basis that this noncompliance is inconsequential as it relates to motor vehicle safety, pursuant to 49 U.S.C. 30118(d) and 30120(h) and 49 CFR part 556, *Exemption for Inconsequential Defect or Noncompliance*.

This notice of receipt of MNA's petition is published under 49 U.S.C. 30118 and 30120 and does not represent any agency decision or another exercise of judgment concerning the merits of the petition.

**II. Tires Involved:** Approximately 7,153 Michelin LTX AT2 tires sized LT275/65R20 and 126/123R, manufactured between January 15, 2023, and February 8, 2023, were reported by the manufacturer.

**III. Noncompliance:** MNA explains that the subject tires contain incorrect information regarding the general name of cord materials and actual number of plies on the intended outboard sidewall of the tires, and therefore, do not fully comply with paragraphs S5.5(e) and S5.5(f) of FMVSS No. 139. Specifically, the sidewall of the subject tires states "TREAD PLIES: 2 POLYESTER + 2 STEEL SIDEWALL PLIES: 2 POLYESTER," when they should state "TREAD PLIES: 2 POLYESTER + 1 POLYAMIDE + 2 STEEL SIDEWALL PLIES: 2 POLYESTER."

**IV. Rule Requirements:** Paragraphs S5.5(e) and S5.5(f) of FMVSS No. 139 include the requirements relevant to this petition. Except as specified in paragraphs (a) through (i) of S5.5, each tire must be marked on each sidewall with the information specified in S5.5(a) through (d) and on one sidewall with the information specified in S5.5(e) through (i) according to the phase-in schedule specified in S7 of this standard. The markings must be placed between the maximum section width and the bead on at least one sidewall, unless the maximum section width of the tire is located in an area that is not more than one-fourth of the distance from the bead to the shoulder of the tire. If the maximum section width falls within that area, those markings must appear between the bead and a point one-half the distance from the bead to

the shoulder of the tire, on at least one sidewall. The markings must be in letters and numerals not less than 0.078 inches high and raised above or sunk below the tire surface not less than 0.015 inches. Paragraph S5.5(e) requires that the sidewall be marked with the generic name of each cord material used in the plies (both sidewall and tread area) of the tire, and paragraph S5.5(f) requires that the sidewall be marked with the actual number of plies in the sidewall, and the actual number of plies in the tread area, if different.

**V. Summary of MNA's Petition:** The following views and arguments presented in this section, "V. Summary of MNA's Petition," are the views and arguments provided by MNA. They have not been evaluated by the Agency and do not reflect the views of the Agency. MNA describes the subject noncompliance and contends that the noncompliance is inconsequential as it relates to motor vehicle safety.

MNA explains that the subject noncompliance occurred as a result of an error made by a maintenance employee at the manufacturing site. On January 15, 2023, the employee accidentally used the incorrect plaque when replacing a loose one in a mold for the subject tire. A tire verification employee noticed a gap in the information in the tread plies plaque on the intended outboard side of the tire and notified the Quality team. MNA says that its internal investigation revealed that of the 7,997 tires produced, approximately 813 affected tires were identified and contained and approximately 598 affected tires (8 percent) of the production during this time period had entered the U.S. market.

MNA asserts that the subject tires comply with all applicable FMVSS tire safety performance standards and they are marked with the correct tire size information, including the load range and maximum single and dual loads at the specified pressures. Further, MNA says that the subject tires were tested and passed all applicable FMVSS No. 139 performance tests. MNA says that it has taken corrective measures and removed the incorrect plaque from the mold used on the subject tires and replaced it with the correct plaque.

MNA contends that NHTSA has found petitions for similar noncompliances to be inconsequential to motor vehicle safety. MNA provides the following examples:

1. Michelin North America, Inc., NHTSA docket number 2020-0092, granted 7 February 2022

2. Hankook Tire America Corporation, NHTSA docket number 2020-0020, granted 21 January 2022
3. Continental Tire the Americas, LLC, NHTSA docket number 2017-0040, granted 30 July 2018
4. Sumitomo Rubber Industries, Ltd., NHTSA docket number 2017-0071, granted 26 March 2018
5. The Goodyear Tire and Rubber Company, NHTSA docket number 2016-0107, granted 17 April 2017

MNA concludes by stating its belief that the subject noncompliance is inconsequential as it relates to motor vehicle safety and its petition to be exempted from providing notification of the noncompliance, as required by 49 U.S.C. 30118, and a remedy for the noncompliance, as required by 49 U.S.C. 30120, should be granted.

NHTSA notes that the statutory provisions (49 U.S.C. 30118(d) and 30120(h)) that permit manufacturers to file petitions for a determination of inconsequentiality allow NHTSA to exempt manufacturers only from the duties found in sections 30118 and 30120, respectively, to notify owners, purchasers, and dealers of a defect or noncompliance and to remedy the defect or noncompliance. Therefore, any decision on this petition only applies to the subject tires that MNA no longer controlled at the time it determined that the noncompliance existed. However, any decision on this petition does not relieve tires distributors and dealers of the prohibitions on the sale, offer for sale, or introduction or delivery for introduction into interstate commerce of the noncompliant tires under their control after MNA notified them that the subject noncompliance existed.

(Authority: 49 U.S.C. 30118, 30120; delegations of authority at 49 CFR 1.95 and 501.8)

**Otto G. Matheke III,**

*Director, Office of Vehicle Safety Compliance.*

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## DEPARTMENT OF THE TREASURY

### Office of the Comptroller of the Currency

[Docket ID OCC-2024-0004]

### Minority Depository Institutions Advisory Committee

**AGENCY:** Office of the Comptroller of the Currency (OCC), Treasury.

**ACTION:** Notice of Federal advisory committee meeting.

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**SUMMARY:** The OCC announces a meeting of the Minority Depository Institutions Advisory Committee (MDIAC).

**DATES:** The OCC MDIAC will hold a public meeting on Tuesday, April 16, 2024, beginning at 8:30 a.m. Eastern Daylight Time (EDT). The meeting will be in person and virtual.

**ADDRESSES:** The OCC will hold the April 16, 2024, meeting of the MDIAC at the OCC's offices at 400 7th Street SW, Washington, DC 20219 and virtually.

**FOR FURTHER INFORMATION CONTACT:** André King, Designated Federal Officer and Assistant Deputy Comptroller, (202) 649-5420, Office of the Comptroller of the Currency, 400 7th Street SW, Washington, DC 20219. If you are deaf, hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services. You may also access prior MDIAC meeting materials on the MDIAC page of OCC's website.<sup>1</sup>

**SUPPLEMENTARY INFORMATION:** Under the authority of the Federal Advisory Committee Act (the Act), 5 U.S.C. 1001 *et seq.*, and the regulations implementing the Act at 41 CFR part 102-3, the OCC is announcing that the MDIAC will convene a public meeting at 8:30 a.m. EDT on Tuesday, April 16, 2024. Agenda items will include a discussion of current regulatory and operational topics of interest to the industry, for example, updates on economic trends affecting minority depository institutions and the implementation of rules and policies that affect the operations and consumer compliance activities of minority depository institutions. The agenda also includes a Roundtable discussion with MDIAC members and OCC staff.

The purpose of the meeting is for the MDIAC to advise the OCC on steps the agency may be able to take to ensure the continued health and viability of minority depository institutions and other issues of concern to minority depository institutions. In addition to attending the meeting, members of the public may submit written statements to the MDIAC by email to: [MDIAC@occ.treas.gov](mailto:MDIAC@occ.treas.gov).

The OCC must receive any written statements no later than 5 p.m. EDT on Thursday, April 11, 2024. Members of the public who plan to attend the public meeting should contact the OCC by 5:00 p.m. EDT on Thursday, April 11, 2024—to indicate whether they will attend in

person or virtually, and to obtain information about participating in the meeting—via email at [MDIAC@occ.treas.gov](mailto:MDIAC@occ.treas.gov) or by telephone at (202) 649-5420. Attendees should provide their full name, email address, and organization, if any. Members of the public who are deaf, hard of hearing, or have a speech disability, should dial 7-1-1 to access telecommunications relay services for this meeting.

Michael J. Hsu,

Acting Comptroller of the Currency.

[FR Doc. 2024-06393 Filed 3-25-24; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Manufacturers Excise Taxes on Sporting Goods and Firearms and Other Administrative Provisions of Special Application to Manufacturers and Retailers Excise Taxes; Reporting and Recordkeeping Requirements

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Manufacturers Excise Taxes on Sporting Goods and Firearms and Other Administrative Provisions of Special Application to Manufacturers and Retailers Excise Taxes; Reporting and Recordkeeping Requirements.

**DATES:** Written comments should be received on or before May 28, 2024 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Please include, "OMB Number: 1545-0723, TD 8043, (Manufacturers Excise Taxes on Sporting Goods and Firearms and Other Administrative Provisions of Special Application to Manufacturers and Retailers Excise Taxes), Public Comment Request Notice" in the Subject line.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or

copies of the Treasury Decision and instructions should be directed to LaNita Van Dyke, at (202) 317-3009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [LaNita.VanDyke@irs.gov](mailto:LaNita.VanDyke@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Manufacturers Excise Taxes on Sporting Goods and Firearms and Other Administrative Provisions of Special Application to Manufacturers and Retailers Excise Taxes Reporting and Recordkeeping Requirements.

**OMB Number:** 1545-0723.

**Regulation Project Number:** T.D. 8043.

**Abstract:** Chapters 31 and 32 of the Internal Revenue Code impose excise taxes on the sale or use of certain articles. Code section 6416 allows a credit or refund of the tax to manufacturers in certain cases. Code sections 6420, 6421, and 6427 allow credits or refunds of the tax to certain users of the articles. This regulation contains reporting and recordkeeping requirements that enable the IRS and taxpayers to verify that the proper amount of tax is reported or excluded.

**Current Actions:** There is no change in the paperwork burden previously approved by OMB. The regulation is being submitted for renewal purposes only.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Business or other for-profit or not-for-profit institutions.

**Estimated Number of Respondents:** 1,500,000.

**Estimated Time per Response:** 19 minutes.

**Estimated Total Annual Burden Hours:** 475,000.

The following paragraph applies to all the collections of information covered by this notice.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Request for Comments:** Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including

<sup>1</sup> <https://www.occ.gov/topics/supervision-and-examination/bank-management/minority-depository-institutions/minority-depository-institutions-advisory-committee.html>.