



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

27 CFR Part 9

[Docket No. TTB-2026-0002; Notice No. 240]

RIN: 1513-AD13

Proposed Establishment of the Champlain Valley of Vermont Viticultural Area

AGENCY: Alcohol and Tobacco Tax and Trade Bureau, Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Alcohol and Tobacco Tax and Trade Bureau (TTB) proposes to establish the approximately 1,035,104-acre “Champlain Valley of Vermont” American viticultural area in western Vermont. The proposed viticultural area is not within, nor does it contain, any other established viticultural area. TTB designates viticultural areas to allow vintners to better describe the origin of their wines and to allow consumers to better identify wines they may purchase. TTB invites comments on this proposed addition to its regulations.

DATES: Comments must be received by [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: You may electronically submit comments to TTB on this proposal using the comment form for this document posted within Docket No. TTB-2026-0002 on the Regulations.gov website at <https://www.regulations.gov>. At the same location, you also may view copies of this document, the related petition and selected supporting materials, and any comments TTB receives on this proposal. A direct link to that docket is available on the TTB website at

<https://www.ttb.gov/wine/notices-of-proposed-rulemaking> under Notice No. 240.

Alternatively, you may submit comments via postal mail to the Director, Regulations and Ruling Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW, Box 12, Washington, DC 20005. Please see the **Public Participation** section of this document for further information on the comments requested on this proposal and on the submission, confidentiality, and public disclosure of comments.

FOR FURTHER INFORMATION CONTACT: Karen A. Thornton, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW, Box 12, Washington, DC 20005; phone 202–453–1039, ext. 175.

SUPPLEMENTARY INFORMATION: In accordance with 5 U.S.C. 553(b)(4), a summary of this proposal may be found at

<https://www.regulations.gov/docket/TTB–2026–0002>.

Background on Viticultural Areas

TTB Authority

Section 105(e) of the Federal Alcohol Administration Act (FAA Act), 27 U.S.C. 205(e), authorizes the Secretary of the Treasury to prescribe regulations for the labeling of wine, distilled spirits, and malt beverages. The FAA Act provides that these regulations should, among other things, prohibit consumer deception and the use of misleading statements on labels and ensure that labels provide the consumer with adequate information as to the identity and quality of the product. The Alcohol and Tobacco Tax and Trade Bureau (TTB) administers the FAA Act pursuant to section 1111(d) of the Homeland Security Act of 2002, codified at 6 U.S.C. 531(d). In addition, the Secretary of the Treasury has delegated certain administrative and enforcement authorities to TTB through Treasury Order 120–01.

Part 4 of the TTB regulations (27 CFR part 4) authorizes TTB to establish definitive viticultural areas and regulate the use of their names as appellations of origin on wine labels and in wine advertisements. Part 9 of the TTB regulations (27 CFR part 9) sets forth standards for the preparation and submission of petitions for the establishment or modification of American viticultural areas (AVAs) and lists the approved AVAs.

Definition

Section 4.25(e)(1)(i) of the TTB regulations (27 CFR 4.25(e)(1)(i)) defines a viticultural area for American wine as a delimited grape-growing region having distinguishing features as described in part 9 of the regulations and, once approved, a name and a delineated boundary codified in part 9 of the regulations. These designations allow vintners and consumers to attribute a given quality, reputation, or other characteristic of a wine made from grapes grown in an area to the wine's geographic origin. The establishment of AVAs allows vintners to describe more accurately the origin of their wines to consumers and helps consumers to identify wines they may purchase. Establishment of an AVA is neither an approval nor an endorsement by TTB of the wine produced in that area.

Requirements

Section 4.25(e)(2) of the TTB regulations (27 CFR 4.25(e)(2)) outlines the procedure for proposing an AVA and allows any interested party to petition TTB to establish a grape-growing region as an AVA. Section 9.12 of the TTB regulations (27 CFR 9.12) prescribes standards for petitions to establish or modify AVAs. Petitions to establish an AVA must include the following:

- Evidence that the area within the proposed AVA boundary is nationally or locally known by the AVA name specified in the petition;

- An explanation of the basis for defining the boundary of the proposed AVA;
- A narrative description of the features of the proposed AVA affecting viticulture, such as climate, geology, soils, physical features, and elevation, that make the proposed AVA distinctive and distinguish it from adjacent areas outside the proposed AVA;
- The appropriate United States Geological Survey (USGS) map(s) showing the location of the proposed AVA, with the boundary of the proposed AVA clearly drawn thereon; and
- A detailed narrative description of the proposed AVA boundary based on USGS map markings.

Champlain Valley of Vermont Petition

TTB received a petition from Kenneth Albert, president of the Vermont Grape and Wine Council, proposing the establishment of the “Champlain Valley of Vermont” AVA. The proposed AVA is located in western Vermont along the shore of Lake Champlain and contains approximately 1,035,104 acres. The proposed AVA covers all or parts of the following Vermont counties: Addison, Chittenden, Franklin, Grand Isle, and Rutland. There are currently 27 vineyards covering a total of approximately 120 acres within the proposed AVA. According to the petition, the primary distinguishing feature of the proposed Champlain Valley of Vermont AVA is its climate. Unless otherwise noted, all information and data pertaining to the proposed AVA is from the petition and its supporting exhibits.

Name Evidence

The proposed Champlain Valley of Vermont AVA takes its name from Lake Champlain, which forms the western boundary of the proposed AVA. The

lake was named by European explorer Samuel de Champlain, who explored the region in the early 1600s. According to the petition, the region was known as “Lac Champlain” or “La vallée du lac Champlain” until the land came under English control in 1763 and became known by the English names, “Lake Champlain” and “Champlain Valley.”

The petition provided multiple examples of the use of “Champlain Valley” to describe the region of the proposed AVA. For example, the proposed AVA is located within the Champlain Valley National Heritage Partnership, established by Congress in the Champlain Valley Heritage Partnership Act of 2006. A Vermont tourism website invites readers to “[v]isit the Champlain Valley Region of northwestern Vermont—comprised of Addison, Chittenden, Franklin, and Grand Isle counties.”¹ TTB notes that all or portions of these four counties are included in the proposed AVA. The website for Four Seasons Sotheby’s International Realty has a webpage for the “Champlain Valley region in northwestern Vermont,”² which features homes for sale in several cities within the proposed AVA. The Champlain Valley Exposition is an event facility in Essex Junction, which is within the proposed AVA. The Champlain Valley Office of Economic Opportunity, Champlain Valley School District, and Champlain Valley Union High School all serve residents within the proposed AVA. Businesses within the proposed AVA include Champlain Valley Equipment, Champlain Valley Apiaries, Champlain Valley Creamery, and Champlain Valley Crossfit.

Boundary Evidence

The proposed Champlain Valley of Vermont AVA is a long, narrow region located on the eastern shore of Lake Champlain from the U.S.–Canada border to

¹ <https://www.vtliving.com/champlainvalley>. Accessed January 17, 2024.

² <https://www.fourseasonssir.com/region/vt/champlain-valley>. Accessed January 17, 2024.

Lake St. Catherine, in Rutland County, and includes the islands within the Vermont portion of Lake Champlain. The proposed northern boundary follows the U.S.–Canada border to the New York–Vermont State line. The western boundary follows the New York–Vermont State line through Lake Champlain to a point west of Lake St. Catherine. The very short southern boundary follows a road around the southern tip of Lake St. Catherine to that lake’s eastern shore. The proposed eastern boundary follows a series of roads to return to the U.S.–Canada border and to approximate the easternmost limit of Lake Champlain’s effects on the climate.

Distinguishing Features

According to the petition, the primary distinguishing feature of the proposed Champlain Valley of Vermont AVA is its climate. The petition states that Lake Champlain exerts a moderating effect on the climate of the proposed AVA. Although temperatures within the proposed AVA are generally more moderate than in the surrounding regions away from the lake, winter temperatures can still drop to 15 to 20 degrees below zero (in Fahrenheit). Due to the cold winter temperatures, vineyard owners within the proposed AVA principally grow cold-hardy grape hybrids developed by the University of Minnesota, including Louise Swenson; La Crescent; Marquette; and Frontenac Gris, Blanc, and Noir.

The petition includes information on the first and last freeze dates, growing degree day³ (GDD) accumulations, and precipitation amounts for locations within the proposed AVA and the surrounding regions. However, the precipitation data

³ See Albert J. Winkler et al., *General Viticulture* (Berkeley: University of California Press, 2nd ed.), pages 61–64 (1974). In the Winkler climate classification system, annual heat accumulation during the growing season, measured in annual GDDs, defines climatic regions. One GDD accumulates for each degree Fahrenheit (F) that a day’s mean temperature is above 50 degrees F, the minimum temperature required for grapevine growth.

does not show a significant difference between the proposed AVA and the region to the east, which was the only included location outside the proposed AVA.⁴ As a result, TTB does not consider precipitation to be a distinguishing feature of the proposed AVA. All data was collected using National Weather Service 1991–2020 climate normals. Data was not included from the region north of the proposed AVA because that region is in Canada and is therefore not eligible for inclusion in an AVA.

Freeze Dates

According to the petition, Lake Champlain releases stored heat during the fall, moderating temperatures in the areas surrounding it and preventing early first-freeze dates. The petition goes on to say that the moderating effect of the lake results in a growing season (marked by the first fall frost date and the last spring frost date) that averages 2.5 weeks longer within the proposed AVA than regions in the Green Mountains to the east.

The petition states that first-freeze dates in the fall for the proposed AVA usually occur during the first week in October, while locations east of the proposed AVA, farther from the lake, typically experience a first freeze during the last week of September. The following table shows the median first-freeze dates for the proposed AVA and surrounding regions. The data shows that the location east of the proposed AVA has the earliest first-freeze date and the New York locations, which are both located within the established Champlain Valley of New York AVA (27 CFR 9.258), have first-freeze dates similar to those of the proposed AVA. Within the proposed AVA, the South Hero location has the latest first-freeze date due to its location on an island within Lake Champlain.

⁴ The precipitation data is included in the petition, which can be found in Docket TTB-2026–0002 at www.regulations.gov.

Table 1: First-Freeze Dates

Location (direction from proposed AVA)	First-Freeze Date
Burlington, VT (within center of proposed AVA)	October 8
Cornwall, VT (within southern portion of proposed AVA)	October 5
Essex Junction (within center of proposed AVA)	October 4
South Hero, VT (within northwest portion of proposed AVA)	October 19
Enosburg Falls, VT (east)	September 29
Peru, NY (west)	October 5
Plattsburg, NY (west)	October 7

The petition also states that in the spring, proximity to the waters of the lake contribute to earlier last-freeze dates within the proposed AVA. The following table shows the median last-freeze dates for the proposed AVA and surrounding regions. The data shows that the Burlington and South Hero locations, within the proposed AVA, have earlier last-freeze dates than the surrounding regions farther from the lake. The two New York locations, west of the proposed AVA and within the Adirondack Mountains, have significantly later last-freeze dates than the proposed AVA, as do the Mt. Mansfield and Island Pond locations, both located in the Green Mountains of Vermont to the east of the proposed AVA.

Table 2: Last-Freeze Dates

Location (direction from proposed AVA)	Last-Freeze Date
Burlington (within center of proposed AVA)	May 3
South Hero (within northwest portion of proposed AVA)	April 27
Mt. Mansfield, VT (east)	May 29
Island Pond, VT (east)	May 26
Rutland, VT (southeast)	May 15
Montpelier, VT (east)	May 14

St. Johnsbury, VT (east)	May 14
Springfield, VT (east)	May 13
Massena, NY (west)	May 8
Saranac Lake, NY (west)	June 4
Tupper Lake, NY (west)	May 20

Growing Degree Days

The petition states that growing degree days are a measure of heat accumulation vineyard owners use to predict plant development rates, such as bloom and harvest dates. The following table shows the average annual GDD accumulations for locations within the proposed Champlain Valley of Vermont AVA and surrounding regions. The data shows each of the four locations within the proposed AVA have greater GDD accumulations than the regions to the east and southeast. The locations in the northwest and southern portions of the proposed AVA have GDD accumulations that are greater than any of the locations outside the proposed AVA. The Burlington location has the fewest GDD accumulations within the proposed AVA but is still greater than the regions to the east and southeast of the proposed AVA. The greater GDD accumulations suggest generally warmer temperatures within the proposed AVA than in the surrounding regions.

Table 3: Average Annual GDD Accumulations

Location (direction from proposed AVA)	Average Annual GDD Accumulations
St. Albans, VT (within northwest corner of proposed AVA)	2,603
Burlington, VT (within center of proposed AVA)	2,272
Essex Junction, VT (within eastern portion of proposed AVA)	2,394
Cornwall, VT (within southern portion of proposed AVA)	2,480
Montpelier, VT (east)	1,967
Rutland, VT (southeast)	2,220
Bennington, VT (south)	2,443

TTB Determination

TTB concludes that the petition to establish the proposed Champlain Valley of Vermont AVA merits consideration and public comment, as invited in this notice of proposed rulemaking.

Boundary Description

See the narrative description of the boundary of the petitioned-for AVA in the proposed regulatory text published at the end of this proposed rule.

Maps

The petitioner provided the required maps, and TTB lists them below in the proposed regulatory text. You may also view the proposed Champlain Valley of Vermont AVA boundary on the AVA Map Explorer on the TTB website, at <https://www.ttb.gov/wine/ava-map-explorer>.

Impact on Current Wine Labels

Part 4 of the TTB regulations prohibits any label reference on a wine that indicates or implies an origin other than the wine's true place of origin. For a wine to be labeled with an AVA name, at least 85 percent of the wine must be derived from grapes grown within the area represented by that name, and the

wine must meet the other conditions listed in § 4.25(e)(3) of the TTB regulations (27 CFR 4.25(e)(3)). If the wine is not eligible for labeling with an AVA name and that name appears in the brand name, then the label is not in compliance and the bottler must change the brand name and obtain approval of a new label.

Similarly, if the AVA name appears in another reference on the label in a misleading manner, the bottler would have to obtain approval of a new label.

Different rules apply if a wine has a brand name containing an AVA name that was used as a brand name on a label approved before July 7, 1986. See § 4.39(i)(2) of the TTB regulations (27 CFR 4.39(i)(2)) for details.

If TTB establishes this proposed AVA, its name, “Champlain Valley of Vermont,” will be recognized as a name of viticultural significance under § 4.39(i)(3) of the TTB regulations (27 CFR 4.39(i)(3)). The text of the proposed regulation clarifies this point. Consequently, wine bottlers using the name “Champlain Valley of Vermont” in a brand name, including a trademark, or in another label reference as to the origin of the wine, would have to ensure that the product is eligible to use the AVA name as an appellation of origin if TTB adopts this proposed rule as a final rule. TTB is not proposing to designate the phrase “Champlain Valley,” standing alone, as a term of viticultural significance because the feature known as the Champlain Valley extends into New York and includes the established Champlain Valley of New York AVA.

Public Participation

Comments Invited

TTB invites comments from interested members of the public on whether it should establish the proposed Champlain Valley of Vermont AVA. TTB is also interested in receiving comments on the sufficiency and accuracy of required

information submitted in support of the petition. Please provide specific information in support of your comments.

Because of the potential impact of the establishment of the proposed Champlain Valley of Vermont AVA on wine labels that include the term “Champlain Valley of Vermont” as discussed above under **Impact on Current Wine Labels**, TTB is particularly interested in comments regarding whether there will be a conflict between the proposed AVA name and currently used brand names. If a commenter believes that a conflict will arise, the comment should describe the nature of that conflict, including any anticipated negative economic impact that approval of the proposed AVA will have on an existing viticultural enterprise. TTB is also interested in receiving suggestions for ways to avoid conflicts, for example, by adopting a modified or different name for the proposed AVA.

Submitting Comments

You may submit comments on this proposal as an individual or on behalf of a business or other organization via the Regulations.gov website or via postal mail, as described in the **ADDRESSES** section of this document. Your comment must reference Notice No. 240 and must be submitted or postmarked by the closing date shown in the **DATES** section of this document. You may upload or include attachments with your comment. You also may submit a comment requesting a public hearing on this proposal. The TTB Administrator reserves the right to determine whether to hold a public hearing.

Confidentiality and Disclosure of Comments

All submitted comments and attachments are part of the rulemaking record and are subject to public disclosure. Do not enclose any material in your comments that you consider confidential or that is inappropriate for disclosure.

TTB will post, and you may view, copies of this document, the related petition, supporting materials, and any comments TTB receives about this proposal within the related *Regulations.gov* docket. In general, TTB will post comments as submitted, and it will not redact any identifying or contact information from the body of a comment or attachment.

Please contact TTB's Regulations and Rulings division by email using the web form available at <https://www.ttb.gov/contact-rrd>, or by telephone at 202-453-2265, if you have any questions about commenting on this proposal or to request copies of this document, its supporting materials, or the comments received.

Regulatory Flexibility Act

TTB certifies that this proposed regulation, if adopted, would not have a significant economic impact on a substantial number of small entities. The proposed regulation imposes no new reporting, recordkeeping, or other administrative requirement. Any benefit derived from the use of a viticultural area name would be the result of a proprietor's efforts and consumer acceptance of wines from that area. Therefore, no regulatory flexibility analysis is required.

Executive Order 12866

It has been determined that this proposed rule is not a significant regulatory action as defined by Executive Order 12866, as amended. Therefore, no regulatory assessment is required.

List of Subjects in 27 CFR Part 9

Wine.

Proposed Regulatory Amendment

For the reasons discussed in the preamble, TTB proposes to amend title 27, chapter I, part 9, Code of Federal Regulations, as follows:

PART 9—AMERICAN VITICULTURAL AREAS

1. The authority citation for part 9 continues to read as follows:

Authority: 27 U.S.C. 205.

Subpart C—Approved American Viticultural Areas

2. Subpart C is amended by adding § 9.____ to read as follows:

§ 9.____ Champlain Valley of Vermont.

(a) *Name.* The name of the viticultural area described in this section is “Champlain Valley of Vermont”. For purposes of part 4 of this chapter, “Champlain Valley of Vermont” is a term of viticultural significance.

(b) *Approved maps.* The six United States Geological Survey (USGS) 1:100,000 scale topographic maps used to determine the boundary of the Champlain Valley of Vermont viticultural area are:

- (1) Lake Champlain North, New York–Vermont, 1986;
- (2) Mount Mansfield, Vermont, 1989;
- (3) Montpelier, Vermont–New Hampshire, 1988;
- (4) Lake Champlain South, New York–Vermont, 1986;
- (5) Glens Falls, New York–Vermont, 1989; and
- (6) Ticonderoga, New York–Vermont, 1989.

(c) *Boundary.* The Champlain Valley of New York viticultural area is located in northwestern Vermont and includes all or portions of the following counties: Addison, Chittenden, Franklin, Grand Isle, and Rutland. The boundary of the viticultural area is as described as follows:

(1) The beginning point is on the Lake Champlain North map at the intersection of the Grand Isle County line and the United States–Canada border. From the beginning point, proceed east along the United States–Canada border

for 23 miles, crossing onto the Mount Mansfield map, to its intersection with State Route 108 in Franklin County; then

(2) Proceed south on State Route 108 for 1.4 miles to its intersection with State Route 120; then

(3) Proceed west on State Route 120 for 0.6 miles to its intersection with State Route 236; then

(4) Proceed southerly on State Route 236 for 6.2 miles to its intersection with State Route 105; then

(5) Proceed west on State Route 105 for 13.1 miles, crossing back onto the Lake Champlain North map, to the road's intersection with State Route 104 near St. Albans; then

(6) Proceed south on State Route 104 for 2.5 miles to its intersection with an unnamed road known locally as St. Albans State Highway; then

(7) Proceed east on St. Albans State Highway for 0.1 mile to its intersection with I-89; then

(8) Proceed south on I-89 for 7.2 miles to its intersection with U.S. Highway 7; then

(9) Proceed south on U.S. Highway 7 for 0.5 mile to its intersection with State Route 104A; then

(10) Proceed east on State Route 104A for 4.5 miles to intersection with State Route 104; then

(11) Proceed southeasterly on State Route 104 for 8.8 miles, crossing back onto the Mount Mansfield map, to its intersection with State Route 15 west of Cambridge; then

(12) Proceed south on State Route 15 south for 10.7 miles to its intersection with an unnamed road known locally as Browns Trace Road, southwest of Riverside; then

(13) Proceed south on Browns Trace Road for 8.3 miles, crossing onto the Montpelier map, to the road's intersection with an unnamed road known locally as Huntington Road south of the Winooski River; then

(14) Proceed west on Huntington Road for 4 miles, crossing onto the Lake Champlain South map and back onto the Montpelier map, to the road's intersection with an unnamed road known locally as Main Road, south of the Huntington River; then

(15) Proceed south on Main Road for 7.2 miles to its intersection with an unnamed road known locally as Moody Road; then

(16) Proceed southeasterly on Moody Road 0.9 mile to its intersection with an unnamed road known locally as Carse Road; then

(17) Proceed west on Carse Road for 0.3 mile to its intersection with an unnamed road known locally as Main Road; then

(18) Proceed south on Main Road for 1.6 miles to the point where it changes names to Gore Road; then

(19) Proceed south on Gore Road for 3.3 miles to its intersection with State Route 17; then

(20) Proceed south, then west on State Route 17 for 6.9 miles, crossing onto the Lake Champlain South map, to the road's intersection with State Route 116; then

(21) Proceed south on State Route 116 for 8.7 miles, crossing onto the Ticonderoga map, to the road's intersection with U.S. Highway 7 at East Middlebury; then

(22) Proceed south on U.S. Highway 7 for 19.3 miles to its intersection with an unnamed road known locally as Fern Lake Road in Leicester; then

(23) Proceed east on Fern Lake Road for 2.3 miles to its intersection with State Route 53; then

(24) Proceed southeasterly on State Route 53 south for 2.3 miles to its intersection with State Route 73 at Forest Dale; then

(25) Proceed southwest on State Route 73 for 0.5 mile to its intersection with an unnamed road known locally as McConnell Road; then

(26) Proceed south on McConnell Road for 1.5 miles to its intersection with an unnamed road known locally as North Birch Hill Road; then

(27) Proceed southerly on North Birch Hill Road for 0.8 mile to the point where it becomes Birch Hill Road; then

(28) Proceed south on Birch Hill Road for 3.5 miles to the point where it becomes Sugar Hollow Road; then

(29) Proceed south on Sugar Hollow Road for 2.5 miles to its intersection with an unnamed road known locally as Plains Road, north of Pittsford; then

(30) Proceed southwest on Plains Road for 0.4 mile to its intersection with an unnamed road known locally as Pinewoods Road; then

(31) Proceed west on Pinewoods Road for 0.7 mile to its intersection with U.S. Highway 7; then

(32) Proceed northwesterly on U.S. Highway 7 for 4.9 miles to its intersection with an unnamed creek known locally as Jones Brook, west of Jones Mill Pond; then

(33) Proceed southwesterly along Jones Brook for 0.65 mile to its intersection with an unnamed road known locally as Old Brandon Road; then

(34) Proceed northwest on Old Brandon Road for 0.8 mile to its intersection with an unnamed road known locally as Nickerson Road; then

(35) Proceed west on Nickerson Road for 280 feet to its intersection with an unnamed road known locally as Carver Street; then

(36) Proceed north on Carver Street for 1 mile to its intersection with U.S. Highway 7 in Brandon; then

(37) Proceed west on U.S. Highway 7 for 0.4 mile to its intersection with State Route 73; then

(38) Proceed west on State Route 73 for 5.9 miles to its intersection with State Route 30; then

(39) Proceed south on State Route 30 for 20 miles to its intersection with an unnamed road known locally as Hannon Road, north of Poultney; then

(40) Proceed east on Hannon Road for 0.6 mile to its intersection with an unnamed road known locally as Lewis Road; then

(41) Proceed southeast on Lewis Road for 1.4 miles to its intersection with an unnamed road known locally as Hillside Road; then

(42) Proceed southwest on Hillside Road for 0.5 mile to the point where it becomes Thrall Road; then

(43) Proceed south on Thrall Road for 1.3 miles, crossing onto the Glens Falls map, to the road's intersection with State Route 30; then

(44) Proceed south on State Route 30 for 0.1 mile to its intersection with an unnamed road known locally as Old Lake Road; then

(45) Proceed southeast on Old Lake Road for 0.3 mile to its intersection with an unnamed road known locally as Tucker Road; then

(46) Proceed southwest on Tucker Road for 0.2 mile to its intersection with State Route 30; then

(47) Proceed south on State Route 30 for 3.8 miles to its intersection with an unnamed road known locally as West Lake Road, at the southern end of Lake St. Catherine; then

(48) Proceed west, then north on West Lake Road for 1.7 miles to its intersection with an unnamed road known locally as Bullfrog Hollow Road; then

(49) Proceed southwest on Bullfrog Hollow Road for 0.7 mile to its intersection with an unnamed road known locally as Hilltop Road; then

(50) Proceed west, then north, then southwest on Hilltop Road for a total of 1.3 miles to its intersection with State Route 31; then

(51) Proceed north on State Route 31 for 1.3 miles to its intersection with an unnamed road known locally as New Boston Road; then

(52) Proceed southwesterly on New Boston Road for 0.3 mile to the New York–Vermont State line; then

(53) Proceed north along the New York–Vermont State line for approximately 88 miles, crossing over the Ticonderoga and Lake Champlain South maps and onto the Lake Champlain North map, returning to the beginning point.

Signed: March 20, 2026.

Mary G. Ryan,

Administrator.

Approved: March 20, 2026.

Kenneth J. Kies

Assistant Secretary for Tax Policy.

[FR Doc. 2026-05741 Filed: 3/23/2026 8:45 am; Publication Date: 3/24/2026]