II. Federal Preemption of State and Local Taxes

The Department’s regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to state and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. See 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal Government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72,447–48 (December 5, 2012). The principles supporting the Federal preemption of state law in the field of Indian leasing and the taxation of lease-related activities and interests applies with equal force to leases entered into under tribal leasing regulations approved by the Federal Government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C. 465, preempts state and local taxation of permanent improvements on trust land. See Confederated Tribes of the Chehalis Reservation v. Thurston County, 724 F.3d 1153, 1157 (9th Cir. 2013) (citing Mescalero Apache Tribe v. Jones, 411 U.S. 145 (1973)). Similarly, section 465 preempts state taxation of rent payments by a lessee for leased trust lands, because “tax on the payment of rent is indistinguishable from an impermissible tax on the land.” See Seminole Tribe of Florida v. Strabun, No. 14–14524, *13–*17, n.8 (11th Cir. 2015). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether state and local taxation of non-Indians on the reservation is preempted. See White Mountain Apache Tribe v. Bracker, 448 U.S. 136, 143 (1980). The Bracker balancing test, which is conducted against a backdrop of “traditional notions of Indian self-government,” requires a particularized examination of the relevant Federal, state, and tribal interests. We hereby adopt the Bracker analysis from the preamble to the surface leasing regulations, 77 FR at 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against state and local taxation of improvements, leaseholds, and activities on land leased under the Department’s leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress’s overarching intent was to “allow Tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in Tribal communities.” 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes “flexibility to adapt lease terms to suit [their] business and cultural needs” and to “enable [Tribes] to approve leases quickly and efficiently.” Id. at 5–6.

Assessment of state and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. See Michigan v. Bay Mills Indian Community, 134 S. Ct. 2024, 2043 (2014) (Scalia, J., concurring) (determining that “[a] key goal of the Federal Government is to render tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding”). The additional costs of state and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. See id. at 2043–44 (finding that state and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Similar to BIA’s surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. See 25 U.S.C. 415(h)(3)(B)(i) (requiring tribal leasing regulations be consistent with BIA surface leasing regulations). Furthermore, the Federal Government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including terminating the lease or rescinding approval of the tribal regulations and reissuing lease approval.

Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of state and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Oneida Nation of New York.

Dated: June 14, 2016.
Ann Marie Bledsoe Downes,
Deputy Assistant Secretary—Policy and Economic Development.

[FR Doc. 2016–14798 Filed 6–21–16; 8:45 am]
BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[167 A2100DD/AACK001030/ A0A501010.999900]

Proclaiming Certain Lands as Reservation for the Shakopee Mdewakanton Sioux Community of Minnesota

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: This notice informs the public that the Assistant Secretary—Indian Affairs proclaimed approximately 128.30 acres, more or less, an addition to the Reservation of the Shakopee Mdewakanton Sioux Community of Minnesota on June 8, 2016.

FOR FURTHER INFORMATION CONTACT: Ms. Sharlene Round Face, Bureau of Indian Affairs, Division of Real Estate Services, MS–4642–MIB, 1849 C Street NW., Washington, DC 20240, telephone: (202) 208–3615.

SUPPLEMENTARY INFORMATION: This notice is published in the exercise of authority delegated by the Secretary of the Interior to the Assistant Secretary—Indian Affairs by part 209 of the Departmental Manual.

A proclamation was issued according to the Act of June 18, 1934 (48 Stat. 984; 25 U.S.C. 467), for the land described below. The land was proclaimed to be Shakopee Mdewakanton Sioux Community Reservation for the exclusive use of Indians on that Reservation who are entitled to reside at the Reservation by enrollment or tribal membership.
Reservation of the Shakopee Mdewakanton Sioux Community, Township of Shakopee, County of Scott, and State of Minnesota

Shutrop

Legal Description Containing 128.30 Acres More or Less

The West Half of the Southeast Quarter and Government Lot 3, all in Section 15, Township 115 North, Range 22 West, of the 5th Principal Meridian, Scott County, Minnesota.

This proclamation does not affect title to the land described above, nor does it affect any valid existing easements for public roads and highways, public utilities, railroads or pipelines, and any other rights-of-way or reservations of record.

Dated: June 8, 2016.

Lawrence S. Roberts,
Acting Assistant Secretary—Indian Affairs.

DEPARTMENT OF THE INTERIOR
Office of the Secretary

[16XD4523WSDS11000000DWSN00000.0000000DP10020]

Statement of Findings: Crow Tribe Water Rights Settlement Act of 2010

AGENCY: Office of the Secretary, Interior.

ACTION: Notice.

SUMMARY: The Secretary of the Interior is publishing this notice as required by section 410(e) of the Crow Tribe Water Rights Settlement Act of 2010 (Settlement Act). Congress enacted the Settlement Act as Title IV of the Claims Resolution Act of 2010 (Pub. L. 111–291). The publication of this notice causes certain waivers and releases of claims to become effective as required by the Settlement Act.

DATES: This notice is effective June 22, 2016.

FOR FURTHER INFORMATION CONTACT:
Address all comments and requests for additional information to Douglas Davis, Chair, Crow Water Rights Settlement Implementation Team, Department of the Interior, Bureau of Reclamation, Great Plains Region, P.O. Box 36900 (GP–1230), Billings, MT 59107, (406) 247–7710.

SUPPLEMENTARY INFORMATION: The Settlement Act was enacted to resolve the water rights claims of the Crow Tribe (Tribe) in the State of Montana (State). The Tribe and the State negotiated the Crow Tribe-Montana Water Compact (Mont. Code. Ann. 85–20–901). The purposes of the Settlement Act are:

(1) To achieve a fair, equitable, and final settlement of claims to water rights in the State of Montana for the Crow Tribe and for the United States for the benefit of the Tribe and allottees;

(2) to authorize, ratify, and confirm the Compact;

(3) to authorize and direct the Secretary of the Interior (Secretary) to execute the Compact and to take any other action necessary to carry out the Compact in accordance with the Settlement Act; and

(4) to ensure the availability of funds necessary for the implementation of the Compact and the Settlement Act.

Section 415 of the Settlement Act provided for repeal of the Settlement Act and other consequences if certain conditions were not fulfilled on or before March 31, 2016, or by an extended date agreed to by the Tribe and the Secretary after reasonable notice to the State, whichever is later. On March 21, 2016, after providing reasonable notice to the State, the Secretary and the Tribe agreed to extend the deadline for publication to June 30, 2016.

Statement of Findings

In accordance with section 410(e) of the Settlement Act, I find as follows:

1. The Montana Water Court has issued a final judgment and decree approving the Compact;

2. all of the funds made available under subsections (c) through (f) of section 414 of the Settlement Act have been deposited in the Crow Settlement Fund;

3. the Secretary has executed the agreements with the Tribe required by sections 405(a) and 406(a) of the Settlement Act;

4. the State has appropriated and paid into an interest-bearing escrow account any payments due as of the date of enactment of the Settlement Act to the Tribe under the Compact;

5. the Tribe has ratified the Compact by submitting the Settlement Act and the Compact to a vote by the tribal membership for approval or disapproval and the tribal membership voted to approve the Settlement Act and the Compact by a majority of votes cast on the day of the vote, as certified by the Secretary and the Tribe;

6. the Secretary has fulfilled the requirements of section 408(a) of the Settlement Act; and

7. the waivers and releases authorized and set forth in section 410(a) of the Settlement Act have been executed by the Tribe and the Secretary.

Sally Jewell,
Secretary of the Interior.

DEPARTMENT OF LABOR
Office of the Secretary

Agency Information Collection Activities; Submission for OMB Review; Comment Request; New Collection; National Evaluation of Round 4 of the Trade Adjustment Assistance Community College Career Training (TAACCT) Grants Program

AGENCY: Office of the Assistant Secretary for Policy, Chief Evaluation Office, Department of Labor.

ACTION: Notice.

SUMMARY: The Department of Labor (DOL), as part of its continuing effort to reduce paperwork and respondent burden, conducts a preclearance consultation program to provide the general public and Federal agencies with an opportunity to comment on proposed and/or continuing collections of information in accordance with the Paperwork Reduction Act of 1995 (PRA95) [44 U.S.C. 3506(c)(2)(A)]. This program helps to ensure that required data can be provided in the desired format, reporting burden (time and financial resources) is minimized, collection instruments are clearly understood, and the impact of collection requirements on respondents can be properly assessed.

A copy of the proposed Information Collection Request can be obtained by contacting the office listed below in the address section of this notice.

DATES: Written comments must be submitted to the office listed in the address section below on or before August 22, 2016.

ADDRESSES: You may submit comments by either one of the following methods:

Email: ChiefEvaluationOffice@ dol.gov;


Instructions: Please submit one copy of your comments by only one method.

All submissions received must include the agency name and OMB Control Number identified below for this information collection. Because we continue to experience delays in...