

supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities 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. 5108, preempts State and local taxation of permanent improvements on trust land. *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 5108 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. Stranburg*, 799 F.3d 1324, 1331, 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. *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 State, Federal, 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.” H. Rep. 112–427 at 6 (2012).

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*, 572 U.S. 782, 810 (2014) (Sotomayor, 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 810–11 (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 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 reassessing lease approval responsibilities. 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 25 CFR part 162.

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 25 CFR part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by Buena Vista Rancheria of Me-Wuk Indians of California.

William Henry Kirkland III,

Assistant Secretary—Indian Affairs.

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DEPARTMENT OF THE INTERIOR

Bureau of Ocean Energy Management

[OMB Control Number 1010–0106; Docket ID: BOEM–2026–0496]

Agency Information Collection Activities; Oil Spill Financial Responsibility for Offshore Facilities

AGENCY: Bureau of Ocean Energy Management, Interior.

ACTION: Notice of information collection; request for comment.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the Bureau of Ocean Energy Management (BOEM) proposes this information collection request (ICR) to revise Office of Management and Budget (OMB) control number 1010–0106.

DATES: Comments must be received by BOEM no later than July 14, 2026.

ADDRESSES: Send written comments on this ICR by mail to the BOEM Information Collection Clearance Officer, Anna Atkinson, Bureau of Ocean Energy Management, 45600 Woodland Road, Sterling, Virginia 20166; or by email to anna.atkinson@boem.gov. Please reference OMB control number 1010–0106 in the subject line of your comments. You may comment on the ICR and view related documents by searching for the docket number “BOEM–2026–0496” at <https://www.regulations.gov>.

FOR FURTHER INFORMATION CONTACT:

Anna Atkinson by email at anna.atkinson@boem.gov, or by telephone at 703–787–1025. Individuals in the United States who are deaf, deafblind, hard of hearing, or have a speech disability may dial 711 (TTY, TDD, or TeleBraille) to access telecommunications relay services. Individuals outside of the United States should use the relay services offered within their country to make international calls to the point of contact in the United States.

SUPPLEMENTARY INFORMATION: In accordance with the Paperwork Reduction Act of 1995, BOEM provides the general public and other Federal agencies with an opportunity to comment on new, proposed, revised, and continuing collections of information. This helps BOEM assess the impact of its information collection requirements and minimize the public’s reporting burden. It also helps the public understand BOEM’s information collection requirements and provide the requested data in the desired format.

BOEM is soliciting comments on the proposed ICR described below. BOEM is

especially interested in public comments addressing the following issues: (1) is the collection necessary to the proper functions of BOEM; (2) what can BOEM do to ensure that this information is processed and used in a timely manner; (3) is the burden estimate accurate; (4) how might BOEM enhance the quality, utility, and clarity of the information to be collected; and (5) how might BOEM minimize the burden of this collection on the respondents, including minimizing the burden through the use of information technology?

Comments that you submit in response to this notice are a matter of public record. BOEM will include or summarize each comment in its ICR to OMB for approval of this information collection. You should be aware that your entire comment—including your address, phone number, email address, or other personally identifiable information included in your comment—may be made publicly available at any time. Even if BOEM withholds your personally identifiable information in the context of this ICR, your comment is subject to the Freedom of Information Act (FOIA) (5 U.S.C. 552). Your information will only be withheld if a determination is made that one of the FOIA exemptions to disclosure applies. Such a determination will be made in accordance with the Department of the Interior's (DOI) FOIA implementing regulations (43 CFR part 2) and applicable law.

In order for BOEM to consider withholding from disclosure your personally identifiable information, you must identify, in a cover letter, any information contained in the submittal of your comments that, if released, would constitute a clearly unwarranted invasion of your personal privacy. You must also briefly describe any possible harmful consequences of the disclosure of information, such as embarrassment, injury, or other harm. Note that BOEM will make available for public inspection, in their entirety, all comments submitted by organizations and businesses, or by individuals identifying themselves as representatives of organizations or businesses.

BOEM protects proprietary information in accordance with FOIA, DOI's implementing regulations at 43 CFR part 2, and 30 CFR 580.70, promulgated pursuant to the Outer Continental Shelf Lands Act (OCS Lands Act) (43 U.S.C. 1352(c)).

Title of Collection: 30 CFR part 553, "Oil Spill Financial Responsibility for Offshore Facilities."

Abstract: Title I of the Oil Pollution Act of 1990 (OPA) (33 U.S.C. 2701 *et seq.*) provides at section 1016 that oil spill financial responsibility (OSFR) for offshore facilities be established and maintained according to methods determined acceptable to the President. Section 1016 of the OPA, as amended, supersedes the offshore facility oil spill financial responsibility provisions of the OCS Lands Act. These authorities and responsibilities are among those delegated to BOEM under which BOEM issues regulations governing oil and gas and sulfur operations in the OCS.

This information collection request addresses the regulations at 30 CFR 553, Oil Spill Financial Responsibility for Offshore Facilities. BOEM collects the information to ensure proper and efficient administration of its oil spill financial responsibility requirements. BOEM collects this information to:

- Provide a standard method for establishing whether a party is required to demonstrate oil spill financial responsibility for offshore facilities;
- Identify and maintain a record of those offshore facilities that have a potential oil spill liability requiring the demonstration of oil spill financial responsibility;
- Establish and maintain a continuous record of evidence of oil spill financial responsibility to assure payment of claims for oil spill cleanup and damages resulting from operations conducted on covered offshore facilities and from the transportation of oil from covered offshore facilities;
- Establish and maintain a continuous record of responsible parties, as defined in Title I of the Oil Pollution Act of 1990, and their agents or authorized representatives for oil spill financial responsibility for covered offshore facilities; and
- Establish and maintain a continuous record of persons to contact and U.S. agents for service of process for claims associated with oil spills from covered offshore facilities.

BOEM uses the information collected under 30 CFR part 553 to verify compliance with section 1016 of OPA. This information is necessary to confirm that designated applicants can cover cleanup costs and damages resulting from hydrocarbon discharges originating from offshore facilities. BOEM uses these forms to ensure the effective and efficient administration of oil spill financial responsibility requirements.

BOEM is revising Forms BOEM-1019 (Insurance Certificate), BOEM-1020 (Surety Bond), and BOEM-1023 (Financial Guarantee) to reflect updated requirements for oil spill financial responsibility, expressly tying the

applicable coverage period to when an incident begins. The revisions align the forms with BOEM's updated policy that OSFR providers going forward are responsible only for claims arising from incidents that occur on or after the effective date of the applicable OSFR instrument and before its termination. These changes do not apply retroactively to OSFR providers on earlier iterations of the forms.

OMB Control Number: 1010-0106.

Form Number(s):

- BOEM-1016, Designated Applicant Information Certification
 - BOEM-1017, Appointment of Designated Applicant
 - BOEM-1018, Self-Insurance Information
 - BOEM-1019, Insurance Certificate
 - BOEM-1020, Surety Bond
 - BOEM-1021, Covered Offshore Facilities
 - BOEM-1022, Covered Offshore Facility Changes
 - BOEM-1023, Financial Guarantee
 - BOEM-1025, Independent Designated Applicant Information Certification
- Type of Review:* Revision of a currently approved information collection.

Respondents/Affected Public:

Designated applicants and holders of leases, permits, right-of-way grants, and right-of-use and easement grants on the OCS and in State coastal waters who are responsible parties. Other respondents may be designated applicants and brokers, bonding companies, and guarantors. Some respondents may also be claimants.

Total Estimated Number of Annual Responses: 2,223 responses.

Total Estimated Number of Annual Burden Hours: 28,245 hours.

Respondent's Obligation: Mandatory
Frequency of Collection: On occasion or annual.

Total Estimated Annual Non-Hour Burden Cost: None.

Estimated Reporting and Recordkeeping Hour Burden:

The current annual burden for this collection is 34,695 hours. BOEM proposes reducing the burden to 28,245 hours due to faster OSFR demonstration methods, such as increased use of self-insurance and financial guarantees, and a decrease in the number of companies maintaining OSFR coverage.

The following table details the regulatory sections containing information collections and their respective hour burden estimates. In the table, the term "oil spill financial responsibility" has been shortened to "OSFR." In calculating the burdens, we assumed the respondents perform

certain requirements in the normal course of their activities. We consider these to be usual and customary and

took that into account in estimating the burden.

BURDEN TABLE

Citation 30 CFR part 553	Reporting requirement	Hour burden	Average number of annual reponses	Annual burden hours
Various sections.	The burdens for all references to submitting evidence of OSFR, as well as required or supporting information, are covered with the forms below.			0
Applicability and Amount of OSFR				
11(a)(1); 40; 41	Form BOEM-1016—Designated Applicant Information Certification	3	250	750
11(a)(1); 40; 41	Form BOEM-1017—Appointment of Designated Applicant	10	750	7,500
11(a)(1); (2)	Form BOEM-1025—Independent Designated Applicant Information Certification..	2	200	400
12, 45	Request for determination of OSFR applicability. Provide required and supporting information..	2	5	10
15	Notify BOEM of change in ability to comply	1	1	1
15(f)	Provide claimant written explanation of denial	1	15	15
Subtotal .....	.....	.....	1,221	8,676
Methods for Demonstrating OSFR				
21-28; 40	Form BOEM-1018—Self-Insurance Information, including renewals.	3	60	180
30; 40; 41; 43	Form BOEM-1023—Financial Guarantee	2	85	170
29; 40; 41; 43	Form BOEM-1019—Insurance Certificate	115	100	11,500
31; 40; 41; 43	Form BOEM-1020—Surety Bond	24	4	96
32	Proposal and supporting information for alternative method to evidence OSFR (anticipate no proposals, but regulations provide the opportunity).	120	1	120
Subtotal .....	.....	.....	250	12,066
Requirements for Submitting OSFR Information				
14; 40; 41; 43	Form BOEM-1021—Covered Offshore Facilities	10	250	2,500
40-42	Form BOEM-1022—Covered Offshore Facility Changes	10	500	5,000
Subtotal .....	.....	.....	750	7,500
Claims for Oil-Spill Removal Costs and Damages				
Subpart F	Claims: BOEM is not involved in the claims process. Assessment of burden for claims against the Oil Spill Liability Trust Fund (33 CFR parts 135, 136, 137) falls under the responsibility of the U.S. Coast Guard.			0
60(d)	Claimant request for BOEM assistance to determine whether a guarantor may be liable for a claim.	2	1	2
62	Within 15-calendar days of claim, designated applicant must notify the guarantor and responsible parties of the claim.	1	1	1
Subtotal .....	.....	2	3	
Total Burden .....	.....	.....	2,223	28,245

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

The authority for this action is the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Karen Thundiyil,

Director, Office of Regulatory Affairs, Bureau of Ocean Energy Management.

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DEPARTMENT OF JUSTICE

[OMB Number 1105-0030]

Agency Information Collection Activities; Proposed eCollection eComments Requested; Title—Attorney General’s Honors Program and Summer Law Intern Program Electronic Applications

AGENCY: Office of Adjudication, Recruitment and Management, Justice

Management Division, Department of Justice.

ACTION: 60-Day notice.

SUMMARY: The Office of Adjudication, Recruitment and Management, Department of Justice (DOJ), will be submitting the following information collection request to the Office of Management and Budget (OMB) for review and approval in accordance with the Paperwork Reduction Act of 1995.