

Georgia

Our review found that 4 of the 13 CBRS units in Georgia require changes due to natural forces. The imagery that we used for this review and the revised maps is dated 2021.

GA-05P: ALTAMAHA/WOLF ISLANDS. We modified the coincident boundary between Units GA-05P and N03 to account for accretion at the northern tip of Little St. Simons Island.

N03: LITTLE ST. SIMONS ISLAND. We modified the coincident boundary between Units GA-05P and N03 to account for accretion at the northern tip of Little St. Simons Island.

N06: CUMBERLAND ISLAND. Unit N06 has five discrete segments, but modifications to account for natural changes were only necessary in the southernmost segment. We modified the coincident boundary between Units N06 and N06P along Beach Creek near its confluence with Cumberland Sound to account for natural changes in the shoreline.

N06P: CUMBERLAND ISLAND. Unit N06P has six discrete segments, but modifications to account for natural changes were only necessary in the southernmost segment. We modified the coincident boundary between Units N06 and N06P along Beach Creek near its confluence with Cumberland Sound to account for natural changes in the shoreline.

Louisiana

Our review found that 3 of the 15 CBRS units in Louisiana that were included in this review (Units LA-03P, LA-04P, LA-05P, LA-07, LA-08P, LA-09, LA-10, S01, S01A, S02, S03, S08, S09, S10, and S11) required changes due to natural forces. The imagery that we used for this review and the revised maps is dated 2021.

We did not assess the remaining six Louisiana units as part of this review because we prepared revised maps for them through a separate comprehensive mapping project. We transmitted those maps to Congress in 2016, and they were awaiting adoption through legislation at the time we conducted our review. The revised maps for the remaining six units were adopted by Pub. L. 118-117 on November 25, 2024.

LA-05P: MARSH ISLAND/RAINEY. We modified the boundary of the unit to account for wetland erosion along Vermilion Bay and West Cote Blanche Bay. Due to the significant rate of erosion in this area, we generalized some of the boundary (*i.e.*, simplified it so that the map is clear, and the boundary is not overly detailed).

LA-10: CALCASIEU PASS. We modified a portion of the northern

boundary of the unit to account for wetland erosion along West Cove. Due to the significant rate of erosion in this area, we generalized some of the boundary (*i.e.*, simplified it so that the map is clear, and the boundary is not overly detailed).

S10: MERMENAU RIVER. We modified the southern boundary of the excluded area at the western end of the unit to account for shoreline erosion along the Gulf of Mexico.

Maine

Our review found that none of the 34 CBRS units in Maine need to be modified due to changes from natural forces. The imagery that we used for this review and the revised maps is dated 2021.

New York (Great Lakes)

Our review found that 1 of the 21 CBRS units in the Great Lakes region of New York (the only CBRS units in New York that were part of this review) required changes due to natural forces. The imagery that we used for this review and the revised maps is dated 2022.

We did not assess the CBRS units in the Long Island region of New York as part of this review because we prepared revised maps for them through a separate comprehensive mapping project. We transmitted those maps to Congress in 2022, and they were awaiting adoption through legislation at the time we conducted our review. The revised maps for the remaining six units were adopted by Public Law 118-117 on November 25, 2024.

NY-62: GRENADIER ISLAND. We modified the eastern lateral boundary of the unit to account for the accretion of a sand spit that has migrated outside the unit.

Availability of Final Maps and Related Information

The final revised maps dated December 29, 2023, can be accessed and downloaded from our website at <https://www.fws.gov/cbra>. The boundaries are available for viewing in the CBRS Mapper. Additionally, a shapefile and Web Map Service (WMS) of the boundaries, which can be used with GIS software, are available online. These data are best viewed using the base imagery to which the boundaries were drawn; the base imagery sources and dates are included in the metadata for the digital boundaries and are also printed on the official maps. We are not responsible for any misuse or misinterpretation of the shapefile or WMS.

Interested parties may also contact the individual identified in **FOR FURTHER INFORMATION CONTACT**, above, to make arrangements to view the final maps at our Headquarters office. Interested parties who are unable to access the maps via the website or at our Headquarters office may contact the individual identified in **FOR FURTHER INFORMATION CONTACT**, above, and reasonable accommodations will be made.

Authority

Coastal Barrier Resources Act (CBRA; 16 U.S.C. 3501 *et seq.*).

Ya-Wei Li,

Assistant Director for Ecological Services.

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DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

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HEARTH Act Approval of Kickapoo Tribe of Oklahoma, Business Leasing Ordinance

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: The Bureau of Indian Affairs (BIA) approved the Kickapoo Tribe of Oklahoma Business Leasing Ordinance under the Helping Expedite and Advance Responsible Tribal Homeownership Act of 2012 (HEARTH Act). With this approval, the Tribe is authorized to enter into agriculture, business, residential, wind and solar, public, religious, and recreational leases without further BIA approval.

DATES: BIA issued the approval on December 16, 2024.

FOR FURTHER INFORMATION CONTACT: Ms. Carla Clark, Bureau of Indian Affairs, Division of Real Estate Services, 1001 Indian School Road NW, Albuquerque, NM 87104, carla.clark@bia.gov, (702) 484-3233.

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH Act makes a voluntary, alternative land leasing process available to Tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The HEARTH Act authorizes Tribes to negotiate and enter into business leases of Tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of

the Interior (Secretary). The HEARTH Act also authorizes Tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating Tribes develop Tribal Leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The HEARTH Act requires the Secretary to approve Tribal regulations if the Tribal regulations are consistent with the Department of the Interior's (Department) leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the HEARTH Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the Tribal regulations for the Kickapoo Tribe of Oklahoma.

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 72440, 72447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related 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 reassuming 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 the Kickapoo Tribe of Oklahoma.

Bryan Newland,

Assistant Secretary—Indian Affairs.

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DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

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Fiscal Year 2024 List of Programs Eligible for Inclusion in Funding Agreements Negotiated With Self-Governance Tribes by Interior Bureaus Other Than the Bureau of Indian Affairs; Fiscal Year 2025 Programmatic Targets

AGENCY: Office of the Secretary, Interior.
ACTION: Notice.

SUMMARY: Pursuant to the Indian Self-Determination and Education Assistance Act (Act), as amended, for each of the Department of the Interior (Department) bureaus other than the Bureau of Indian Affairs, this notice lists programs or portions of programs eligible for inclusion in self-governance