

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 72447–48, 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 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 Kickapoo Traditional Tribe of Texas.

Tara Sweeney,

Assistant Secretary—Indian Affairs.

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DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

**[201A2100DD/AAKC001030/
A0A51010.999900]**

Land Acquisitions; Tejon Indian Tribe

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: The Assistant Secretary—Indian Affairs has made a final determination to acquire 10.36 acres, more or less, into trust for the Indians of the Tejon Indian Tribe.

DATES: The Assistant Secretary—Indian Affairs made the final determination on September 1, 2020.

FOR FURTHER INFORMATION CONTACT: Ms. Sharlene M. Round Face, Bureau of Indian Affairs, Division of Real Estate Services, 1849 C Street NW, MS 4620–MIB, Washington, DC 20240, telephone (505) 563–3132, email: sharlene.roundface@bia.gov.

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, and is published to comply with the requirement of 25 CFR 151.12(c)(2)(ii) that notice of the decision to acquire land in trust be promptly published in the **Federal Register**.

On the date listed in the **DATES** section of this notice, the Assistant Secretary—Indian Affairs issued a decision to accept land in trust for the Tejon Indian Tribe under the authority of the 25 U.S.C. 5108, Indian Reorganization Act of June 18, 1934 (48 Stat. 985).

Legal Description

THE NORTHERLY 589.34 FEET OF SECTION 28, TOWNSHIP 12 NORTH, RANGE 19 WEST, SAN BERNARDINO MERIDIAN, ACCORDING TO THE OFFICIAL PLAT OF SURVEY OF SAID LAND ON FILE IN THE BUREAU OF LAND MANAGEMENT SITUATED WEST OF THE WESTERLY LINE OF WHEELER RIDGE ROAD AND SOUTH OF THE SOUTHERLY LINE OF DAVID ROAD, IN THE COUNTY OF KERN, STATE OF CALIFORNIA.

EXCEPTING THEREFROM ALL OIL, GAS AND OTHER HYDROCARBON SUBSTANCES IN, ON AND UNDER SAID LAND, AS RESERVED IN PREVIOUS DEEDS OF RECORD.

Tara Sweeney,

Assistant Secretary—Indian Affairs.

[FR Doc. 2020–19705 Filed 9–4–20; 8:45 am]

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DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[201A2100DD/AAKC001030/
A0A501010.999900253G]

Indian Gaming; Tribal-State Class III Gaming Compacts Taking Effect in the State of Oklahoma

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On July 1, 2020, the Kialegee Tribal Town, and the United Keetoowah Band of Cherokee Indians in Oklahoma, respectively, submitted compacts with the State of Oklahoma governing certain forms of Class III gaming. This notice announces that the Kialegee Tribal Town and State of Oklahoma Gaming Compact and the United Keetoowah Band of Cherokee Indians and State of Oklahoma Gaming Compact are taking effect.

DATES: The compacts take effect September 8, 2020.

FOR FURTHER INFORMATION CONTACT: Ms. Paula L. Hart, Director, Office of Indian Gaming, Office of the Deputy Assistant Secretary—Policy and Economic Development, Washington, DC 20240, paula.hart@bia.gov, (202) 219–4066.

SUPPLEMENTARY INFORMATION: Under section 11 of the Indian Gaming Regulatory Act (IGRA), Public Law 100–497, 25 U.S.C. 2701 *et seq.*, the Secretary of the Interior shall publish in the **Federal Register** notice of approved Tribal-State compacts for the purpose of engaging in Class III gaming activities on Indian lands. As required by 25 CFR 293.4, all compacts are subject to review and approval by the Secretary. The Secretary took no action on the Kialegee Tribal Town and State of Oklahoma Gaming Compact and the United Keetoowah Band of Cherokee Indians and State of Oklahoma Gaming Compact within 45 days of their submission. Therefore, the Compacts are considered to have been approved, but only to the

extent they are consistent with IGRA. See 25 U.S.C. 2710(d)(8)(C).

Tara Sweeney,

Assistant Secretary—Indian Affairs.

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DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[201A2100DD/AAKC001030/
A0A501010.999900]

Land Acquisitions; Jamestown S’Klallam Tribe

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: The Assistant Secretary—Indian Affairs has made a final determination to acquire 44.10 acres, more or less, into trust for the Jamestown S’Klallam Tribe.

DATES: The Assistant Secretary—Indian Affairs made the final determination on September 1, 2020.

FOR FURTHER INFORMATION CONTACT: Ms. Sharlene M. Round Face, Bureau of Indian Affairs, Division of Real Estate Services, 1001 Indian School Road NW, Albuquerque, NM 87104, telephone (505) 563–3132.

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, and is published to comply with the requirement of 25 CFR 151.12(c)(2)(ii) that notice of the decision to acquire land in trust be promptly published in the **Federal Register**.

On the date listed in the **DATES** section of this notice, the Assistant Secretary—Indian Affairs issued a decision to accept land in trust for the Jamestown S’Klallam Tribe under the authority of Section 5 of the Indian Reorganization Act of 1934 (48 Stat. 984).

The Jamestown S’Klallam Tribe

Clallam County, Washington

Legal Description Containing 44.10 Acres, More or Less

Parcel 9

PARCELS 1, 2, 3, AND 7 OF SURVEY RECORDED DECEMBER 22, 1989 IN VOLUME 16 OF SURVEYS, PAGE 96, UNDER AUDITOR’S FILE NO. 626555, BEING A PORTION OF THE SOUTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 32, TOWNSHIP 30 NORTH, RANGE 2

WEST, W.M., CLALLAM COUNTY, WASHINGTON;

TOGETHER WITH THAT PORTION OF THE NORTHWEST QUARTER OF SAID SECTION 22, TOWNSHIP 30 NORTH, RANGE 2 WEST, W.M., AWARDED TO JAMESTOWN S’KLALLAM TRIBE, A TRIBAL GOVERNMENT, BY JUDGEMENT FILED OCTOBER 4, 2017, IN CLALLAM COUNTY SUPERIOR COURT CAUSE NO. 17–2–00622–2.

TOGETHER WITH THOSE PORTIONS LYING SOUTHERLY OF THE LINE AS MONUMENTED, DESCRIBED AND SHOWN ON SURVEY RECORDED MARCH 16, 2018, IN VOLUME 81 OF SURVEYS, PAGE 98, UNDER CLALLAM COUNTY RECORDING NO. 2018–1362091, AND CONVEYED TO JAMESTOWN S’KLALLAM TRIBE, A TRIBAL GOVERNMENT, BY BOUNDARY LOCATION AGREEMENT RECORDED MARCH 16, 2018, UNDER CLALLAM COUNTY AUDITOR’S FILE NO. 2018–1362092.

EXCEPT THE EAST 8 FEET OF SAID SOUTHEAST QUARTER OF THE NORTHWEST QUARTER.

AND EXCEPT THOSE PORTIONS LYING NORTHERLY OF THE LINE AS MONUMENTED, DESCRIBED AND SHOWN ON SURVEY RECORDED MARCH 16, 2018, IN VOLUME 81 OF SURVEYS, PAGE 98, UNDER CLALLAM COUNTY RECORDING NO. 2018–1362091, AND CONVEYED TO DONALD KNAPP, BY BOUNDARY LOCATION AGREEMENT RECORDED MARCH 16, 2018, UNDER CLALLAM COUNTY AUDITOR’S FILE NO. 2018–1362092.

Parcel 10

PARCELS 4, 5, AND 6 OF SURVEY RECORDED DECEMBER 22, 1989 IN VOLUME 16 OF SURVEYS, PAGE 96, UNDER AUDITOR’S FILE NO. 626555, BEING A PORTION OF THE SOUTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 32, TOWNSHIP 30 NORTH, RANGE 2 WEST, W.M., CLALLAM COUNTY, WASHINGTON.

TOGETHER WITH THAT PORTION OF THE NORTHWEST QUARTER OF SAID SECTION 22, TOWNSHIP 30 NORTH, RANGE 2 WEST, W.M., AWARDED TO JAMESTOWN S’KLALLAM TRIBE, A TRIBAL GOVERNMENT, BY JUDGEMENT FILED OCTOBER 4, 2017, IN CLALLAM COUNTY SUPERIOR COURT CAUSE NO. 17–2–00622–2.

TOGETHER WITH THOSE PORTIONS LYING EASTERLY OF THE LINE AS MONUMENTED, DESCRIBED AND SHOWN ON SURVEY RECORDED