

*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*, 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. *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.” *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) (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 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 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 Minnesota Chippewa Tribe, Minnesota, Fond du Lac Band.

Dated: March 6, 2019.

**Tara Sweeney,**

*Assistant Secretary, Indian Affairs.*

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**BILLING CODE 4337–15–P**

## DEPARTMENT OF THE INTERIOR

### Bureau of Indian Affairs

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A0A501010.999900253G]

#### Indian Gaming; Approval of Tribal-State Class III Gaming Compact Amendment in the State of South Dakota

**AGENCY:** Bureau of Indian Affairs, Interior.

**ACTION:** Notice.

**SUMMARY:** This notice publishes the approval of the Amended Gaming Compact between the Sisseton-Wahpeton Oyate of the Lake Traverse Reservation (Tribe) and the State of South Dakota (Amendment).

**DATES:** The compact amendment takes effect on April 1, 2019.

**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, (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 and amendments are subject to review and approval by the Secretary. The Amendment increases the number of slot machines the Tribe may operate, decreases certain regulatory costs for emergency services agreements, and eliminates tribal contributions paid from pari-mutuel gaming to schools. The Amendment is approved.

Dated: March 13, 2019.

**John Tahsuda,**

*Principal Deputy Assistant Secretary, Indian Affairs.*

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**BILLING CODE 4337–15–P**

## DEPARTMENT OF THE INTERIOR

### Bureau of Land Management

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L5017AR; MO#4500132333]

#### Filing of Plats of Survey: California

**AGENCY:** Bureau of Land Management, Interior.

**ACTION:** Notice of official filing.

**SUMMARY:** The plats of survey of lands described in this notice are scheduled to be officially filed in the Bureau of Land Management (BLM), California State Office, Sacramento, California, 30 calendar days from the date of this publication. The surveys, which were executed at the request of the U.S. Forest Service and the Bureau of Land Management, are necessary for the management of these lands.

**DATES:** Unless there are protests to this action, the plats described in this notice will be filed on May 1, 2019.

**ADDRESSES:** You may submit written protests to the BLM California State Office, Cadastral Survey, 2800 Cottage Way, W-1623, Sacramento, CA 95825. A copy of the plats may be obtained from the BLM California State Office, Public Room, 2800 Cottage Way, W-1623, Sacramento, California 95825, upon required payment.

**FOR FURTHER INFORMATION CONTACT:** Jon Kehler, Chief, Branch of Cadastral Survey, Bureau of Land Management, California State Office, 2800 Cottage Way, W-1623, Sacramento, California 95825; 1-916-978-4323; [jkeehler@blm.gov](mailto:jkeehler@blm.gov). Persons who use a telecommunications device for the deaf may call the Federal Relay Service (FRS) at 1-800-877-8339 to contact the above individual during normal business hours. The Service is available 24 hours a day, 7 days a week, to leave a message or question with the above individual. You will receive a reply during normal business hours.

**SUPPLEMENTARY INFORMATION:** The lands surveyed are:

**Mount Diablo Meridian, California**

- T. 27 N, R. 13 E, dependent resurvey and subdivision, accepted March 5, 2019.  
T. 14 N, R. 5 W, dependent resurvey, subdivision and metes-and-bounds survey, accepted March 7, 2019.

A person or party who wishes to protest one or more plats of survey must file a written notice of protest within 30 calendar days from the date of this publication at the address listed in the **ADDRESSES** section of this notice. Any notice of protest received after the due date will be untimely and will not be considered. A written statement of reasons in support of a protest, if not filed with the notice of protest, must be filed at the same address within 30 calendar days after the notice of protest is filed. If a protest against the survey is received prior to the date of official filing, the filing will be stayed pending consideration of the protest. A plat will not be officially filed until the day after all protests have been dismissed or otherwise resolved.

Before including your address, phone number, email address, or other personal identifying information in your notice of protest or statement of reasons, you should be aware that the documents you submit—including your personal identifying information—may be made publicly available at any time. While you can ask the BLM to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

**Authority:** 43 U.S.C., Chapter 3.

**Jon L. Kehler,**

*Chief Cadastral Surveyor.*

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**DEPARTMENT OF THE INTERIOR**

**National Park Service**

**[NPS-WASO-NAGPRA-NPS0027398;  
PPWOCRADN0-PCU00RP14.R50000]**

**Notice of Inventory Completion: Sam Noble Oklahoma Museum of Natural History, Norman, OK**

**AGENCY:** National Park Service, Interior.

**ACTION:** Notice.

**SUMMARY:** The Sam Noble Oklahoma Museum of Natural History (Museum) at the University of Oklahoma has completed an inventory of human remains and associated funerary objects, in consultation with the appropriate Indian Tribes or Native Hawaiian organizations, and has determined that there is a cultural affiliation between the human remains and associated funerary objects and present-day Indian Tribes or Native Hawaiian organizations. Lineal descendants or representatives of any Indian Tribe or Native Hawaiian organization not identified in this notice that wish to request transfer of control of these human remains and associated funerary objects should submit a written request to the Museum. If no additional requestors come forward, transfer of control of the human remains and associated funerary objects to the lineal descendants, Indian Tribes, or Native Hawaiian organizations stated in this notice may proceed.

**DATES:** Lineal descendants or representatives of any Indian Tribe or Native Hawaiian organization not identified in this notice that wish to request transfer of control of these human remains and associated funerary objects should submit a written request with information in support of the request to the Sam Noble Oklahoma Museum of Natural History at the address in this notice by May 1, 2019.

**ADDRESSES:** Dr. Marc Levine, Assistant Curator of Archaeology, Sam Noble Oklahoma Museum of Natural History, University of Oklahoma, 2401 Chautauqua Avenue, Norman, OK 73072-7029, telephone (405) 325-1994, email [mlevine@ou.edu](mailto:mlevine@ou.edu).

**SUPPLEMENTARY INFORMATION:** Notice is here given in accordance with the Native American Graves Protection and Repatriation Act (NAGPRA), 25 U.S.C. 3003, of the completion of an inventory

of human remains and associated funerary objects under the control of the Sam Noble Oklahoma Museum of Natural History, Norman, OK. The human remains and associated funerary objects were removed from the following counties in the State of Oklahoma: Cherokee, Delaware, Haskell, Hughes, Latimer, McClain, Muskogee, Oklahoma, Payne, and Pontotoc.

This notice is published as part of the National Park Service's administrative responsibilities under NAGPRA, 25 U.S.C. 3003(d)(3). The determinations in this notice are the sole responsibility of the museum, institution, or Federal agency that has control of the Native American human remains and associated funerary objects. The National Park Service is not responsible for the determinations in this notice.

**Consultation**

A detailed assessment of the human remains was made by the Sam Noble Oklahoma Museum of Natural History professional staff in consultation with representatives of the Caddo Nation of Oklahoma and the Wichita and Affiliated Tribes (Wichita, Keechi, Waco & Tawakonie), Oklahoma.

**History and Description of the Remains**

In 1939, human remains representing, at minimum, 21 individuals were removed from the Brackett site (34Ck43), located along the Illinois River in Cherokee County, OK. The excavations were carried out by the Works Progress Administration, and cultural materials were subsequently donated to the Museum on an unknown date.

The human remains include bone fragments and/or teeth of one child, 4-6 years old; one child, 7-9 years old; one adolescent, 12-20 years old of indeterminate sex; one adolescent or young adult of indeterminate sex; one adult, greater than 20 years old, probably a male; one adult, greater than 20 years old of indeterminate sex; one young adult, 20-35 years old of indeterminate sex; one middle-aged adult, 35-50 years old of indeterminate sex; and one older adult, greater than 50 years old of indeterminate sex. The remains also include two commingled sets of remains: One containing an adolescent and one adult male, and the other containing one young adult, 20-35 years old, and one middle-aged adult, 35-50 years old, both of indeterminate sex. No known individuals were identified. The 78 associated funerary objects are one stone double-bit axe, one stone biface, four stone blade fragments, one quartzite core, one stone core fragment, six stone flakes, one chipped-