

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 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 Standing Rock Sioux Tribe of North & South Dakota.

**Bryan Newland,**

*Principal Deputy Assistant Secretary—Indian Affairs.*

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## DEPARTMENT OF THE INTERIOR

### Bureau of Land Management

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#### Notice of Public Meeting: Resource Advisory Council Subcommittee on Public Lands, Alaska

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

**ACTION:** Notice of public meeting.

**SUMMARY:** In accordance with the Federal Land Policy and Management Act and the Federal Advisory Committee Act of 1972, the U.S. Department of the Interior’s Bureau of Land Management (BLM) Alaska Resource Advisory Council (RAC) will meet as indicated below.

**DATES:** The Alaska RAC will hold a virtual meeting on May 25, 2021. The meeting will be held from 9 a.m. to 5 p.m., but may end earlier or later depending on the needs of group members.

**ADDRESSES:** The meeting will be held online through the Zoom meeting application. The public can watch the meeting and provide comments through this link: <https://blm.zoomgov.com/j/1611843868>. Written comments can be mailed to: BLM Alaska State Office, Office of Communications, Attn: RAC Coordinator Melinda Bolton; 222 W. 7th Avenue #13, Anchorage, AK 99513. Comments can also be submitted by email ([mbolton@blm.gov](mailto:mbolton@blm.gov)) to the coordinator with the subject line: BLM AK RAC Meeting.

Meeting links, guidance for attendees and the final agenda will be available on the BLM Alaska RAC web page at <https://www.blm.gov/Alaska/RAC> and linked on BLM Alaska news releases and social media posts.

**FOR FURTHER INFORMATION CONTACT:** Melinda Bolton, RAC Coordinator, by telephone at (907) 271–3342, or by email at [mbolton@blm.gov](mailto:mbolton@blm.gov). Persons who use a telecommunications device for the deaf (TDD) may call the Federal Relay Service (FRS) at 1–800–877–8339 to contact Ms. Bolton during normal business hours. The FRS is available 24 hours a day, 7 days a week, to leave a message or question. You will receive a reply during normal business hours.

**SUPPLEMENTARY INFORMATION:** The 15-member Alaska RAC serves in an advisory capacity concerning issues relating to land use planning and the management of the public land resources located within the State of Alaska. All meetings are open to the public in their entirety. The meeting

agenda includes discussions on lands and cadastral survey, land use planning projects, and recreation; a Subsistence Board activity update; and nomination and election of a RAC Chairperson.

Interested persons may make oral presentations to the RAC during the meeting or file written statements. Such requests should be made to the RAC Coordinator Melinda Bolton prior to the public comment period. Depending on the number of people who wish to speak and the time available, the time for individual comments may be limited. Individuals who plan to attend and need further information about the meetings, or special assistance such as sign language interpretation or other reasonable accommodations, may contact Melinda Bolton (see **FOR FURTHER INFORMATION CONTACT**).

Before including your address, phone number, email address, or other personal identifying information in your comments, please be aware that your entire comment, including your personal identifying information, may be made publicly available at any time. While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

**Authority:** 43 CFR 1784.4–2.

**Chad B. Padgett,**

*State Director.*

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## DEPARTMENT OF THE INTERIOR

### Office of Natural Resources Revenue

[Docket No. ONRR–2011–0021; DS63644000 DR2000000.CH7000212D1113RT; OMB Control Number 1012–0002]

#### Agency Information Collection

**Activities: Indian Oil and Gas Valuation, 30 CFR Parts 1202, 1206, and 1207**

**AGENCY:** Office of Natural Resources Revenue (“ONRR”), Interior.

**ACTION:** Notice of information collection; request for comment.

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995 (“PRA”), ONRR is proposing to renew an information collection. Currently, this information collection is authorized by the Office of Management and Budget (“OMB”) under OMB Control Number 1012–0002, which expires on February 28, 2022. This Information Collection Request (“ICR”) pertains to the valuation of oil and gas produced from leases on Indian

lands, Indian oil and gas royalties, and required recordkeeping for oil and gas valuation and royalties for Indian Tribes and allottees. ONRR uses forms ONRR–4109, ONRR–4110, ONRR–4295, ONRR–4393, ONRR–4410, and ONRR–4411 as part of these information collection requirements.

**DATES:** Interested persons are invited to submit comments on or before June 21, 2021.

**ADDRESSES:** All comment submissions must (1) reference “OMB Control Number 1012–0002” in the subject line; (2) be sent to ONRR before the close of the comment period listed under **DATES**; and (3) be sent through one of the following two methods:

- *Electronically via the Federal eRulemaking Portal:* Please visit <https://www.regulations.gov>. In the Search Box, enter the Docket ID Number for this ICR renewal (“ONRR–2011–0021”) and click “search” to view the publications associated with the docket folder. Locate the document with an open comment period and click the “Comment Now!” button. Follow the prompts to submit your comment prior to the close of the comment period.

- *Email Submissions:* Please submit your comments to [ONRR\\_regulationsmailbox@onrr.gov](mailto:ONRR_regulationsmailbox@onrr.gov) with the OMB Control Number (“OMB Control Number 1012–0002”) listed in the subject line of your email. Email submissions must be postmarked on or before the close of the comment period.

*Docket:* To access the docket folder to view the ICR **Federal Register** publications, go to <https://www.regulations.gov> and search “ONRR–2011–0021” to view renewal notices recently published in the **Federal Register**, publications associated with prior renewals, and applicable public comments received for this ICR. ONRR will make the comments submitted in response to this notice available for public viewing at <https://www.regulations.gov>.

*OMB ICR Data:* You may also view information collection review data for this ICR, including past OMB approvals, at <https://www.reginfo.gov/public/do/PRASearch>. Under the “OMB Control Number” heading enter “1012–0002” and click the “Search” button located at the bottom of the page. To view the ICR renewal or OMB approval status, click on the most recent entry. On the “View ICR—OIRA Conclusion” page, check the box next to “All” to display all available ICR information provided by OMB.

**FOR FURTHER INFORMATION CONTACT:** To request additional information about this ICR, please contact Mr. Glen Reese, Reference & Reporting Management,

ONRR, by telephone (303) 231–3160, or by email to [Glen.Reese@onrr.gov](mailto:Glen.Reese@onrr.gov). Individuals who are hearing or speech impaired may call the Federal Relay Service at 1–800–877–8339 for TTY assistance.

**SUPPLEMENTARY INFORMATION:** Pursuant to the PRA, 44 U.S.C. 3501, *et seq.*, and 5 CFR 1320.5, all information collections, as defined in 5 CFR 1320.3, require approval by OMB. ONRR may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a currently valid OMB control number. As part of ONRR’s continuing effort to reduce paperwork and respondent burdens, ONRR is inviting the public and other Federal agencies to comment on new, proposed, revised, and continuing collections of information in accordance with the PRA and 5 CFR 1320.8(d)(1). This helps ONRR to assess the impact of its information collection requirements and minimize the public’s reporting burden. It also helps the public understand ONRR’s information collection requirements and provide the requested data in the desired format.

ONRR is especially interested in public comments addressing the following:

(1) Whether or not the collection of information is necessary for the proper performance of the functions of the agency, including whether or not the information will have practical utility;

(2) The accuracy of ONRR’s estimate of the burden for this collection of information, including the validity of the methodology and assumptions used;

(3) Ways to enhance the quality, utility, and clarity of the information to be collected; and

(4) How might the agency minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, permitting electronic submission of response.

Comments that you submit in response to this notice are a matter of public record. ONRR will include or summarize each comment in its request to OMB to approve this ICR. Before including your address, phone number, email address, or other personal identifying information in your comment, you should be aware that your entire comment—including your personal identifying information—may be made publicly available at any time. While you can ask ONRR in your comment to withhold your personal identifying information from public