

Thence with the left bank of the Rio Grande River for the following seven (7) calls;

1. N03°02'46" W 123.41 feet to a point;
2. N04°59'23" W 153.66 feet to a point;
3. N04°30'58" W 131.66 feet to a point;
4. N00°46'17" W 234.25 feet to a point;
5. N11°40'21" E 64.20 feet to a point;
6. N00°07'16" E 126.70 feet to a point;
7. N04°39'17" W 14.59 feet to a point;

Thence N44°35'56" E 8001.79 feet at 50.00 feet passing a steel stake set on line for reference and continuing to a 3/4" steel stake found for a northeast corner of the herein described tract;

Thence S45°10'29" E 1343.42 feet to a steel stake found for a reentrant corner of the herein described tract;

Thence N44°38'46" E 1616.04 feet to a steel stake set in the south right of way line of El Indio Highway for a northeast corner of the herein described tract;

Thence S59°44'57" E 759.81 to the Point of Beginning containing 199.73 acres of land with the herein described boundary as survey by Dirksen Engineering of December 8, 2015. The above-described land contains a total of 199.73 acres, more or less, which are subject to all valid rights, reservations, rights-of-way, and easements of record.

The above-described lands contain a total of 199.73 acres, more or less, which are subject to all valid rights, reservations, rights-of-way, and easements of record.

This proclamation does not affect title to the lands described above, nor does it affect any valid existing easements for public roads, highways, public utilities, railroads and pipelines, or any other valid easements or rights-of-way or reservations of record.

Bryan Newland,

Assistant Secretary—Indian Affairs.

[FR Doc. 2024–30294 Filed 12–18–24; 8:45 am]

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DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[256A2100DD/AAKC001030/
AOA501010.999900]

HEARTH Act Approval of Kickapoo Tribe of Oklahoma Residential Leasing Ordinance

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: The Bureau of Indian Affairs (BIA) approved the Kickapoo Tribe of Oklahoma Residential 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 residential 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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Blackfoot Tribe of the Blackfoot Indian Reservation; Amendment to Regulation and Control of Liquor

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: This notice publishes an amendment to the Liquor Ordinance of the Blackfoot Tribe of the Blackfoot Indian Reservation of Montana (Tribe).

DATES: This ordinance shall take effect on January 21, 2025.

FOR FURTHER INFORMATION CONTACT: Ms. Jo-Ellen Cree, Tribal Operations Officer, Rocky Mountain Regional Office, Bureau of Indian Affairs, 2021 Fourth Avenue North, Billings, Montana 59101, *Jo-Ellen.Cree@bia.gov*, Telephone: (406) 247–7964 or (406) 247–7988, Fax: (406) 247–7566.

SUPPLEMENTARY INFORMATION: Pursuant to the Act of August 15, 1953, Public Law 83–277, 67 Stat. 5886, 18 U.S.C. 1161, as interpreted by the Supreme Court in *Rice v. Rehner*, 463 U.S. 713 (1983), the Secretary of the Interior shall certify and publish in the **Federal Register** notice of adopted liquor control ordinances for the purpose of regulating liquor transactions in Indian country.

This notice is published in accordance with the delegated authority by the Secretary of the Interior to the Assistant Secretary—Indian Affairs. I certify that the Blackfoot Tribal Business Council duly adopted Ordinance No. 73 by Tribal Resolution No. 504–2024 on July 8, 2024.

Bryan Newland,

Assistant Secretary—Indian Affairs.

Blackfoot Tribal Ordinance #73, as Amended

Regulation and Control of Liquor

Part I. General Provisions

1.0 Declaration of Public Policy-Subject Matters of Regulation

(A) It is hereby declared to be the public policy of the Blackfoot Tribe to effectuate and ensure the entire control of the sale and distribution of all alcoholic beverages within the Blackfoot Indian Reservation, subject to the inherent sovereign power of the Blackfoot Nation and the power delegated to the Tribe by the United States Congress and concurrently with the State of Montana.

(B) This code is an exercise of the police powers of the Blackfoot nation and the power delegated pursuant to Title 18, section 1161 of the United States Code, in and for the protection of the welfare, health, peace, morals and safety of the people of the Blackfoot Nation and residents of the Blackfoot Indian Reservation.

(C) It is further the policy of the Blackfoot nation to effectuate the economic rights of members of the Blackfoot Nation, as guaranteed by Article VIII, Section 2 of the Blackfoot Constitution. This policy is implemented herein by limiting the issuance of new licenses in some cases¹ to enrolled members of the Blackfoot Nation or business entities which are at least fifty-one percent (51%) owned by enrolled members of the Blackfoot Nation.

2.0 Sale of Alcoholic Beverages Privilege, Not Right

A license for the sale or distribution of alcoholic beverages within the Blackfoot Indian Reservation is a privilege which the Blackfoot Nation may grant or deny and is not a right to which any person or entity is entitled.

Part 2. Retail Sales Restrictions

1.0 Unlawful Sales and Other Transactions

(A) It shall be unlawful for any licensee, his/her employee or employees, or any other person to sell, deliver, or give away, or cause or permit to be sold, delivered, or given away any alcoholic beverage to any person:

1. Under twenty-one (21) years of age²; or
2. Who is obviously, actually, or apparently intoxicated.

(B) It shall be unlawful for any person or entity to sell or distribute alcoholic beverages within the exterior boundaries of the Blackfoot Indian Reservation without first obtaining a license pursuant to this Ordinance.

(C) It shall be mandatory under this law for all licensees to display in a prominent place in their premises a placard stating fully the consequences for violations of this law by persons under twenty-one (21) years of age.³

2.0 Sale and Distribution of Alcoholic Beverages Unlawful

It shall be unlawful for a licensed person or business entity to sell or

¹ Resolution No. 325–87, “Approving Various Amendments Change #1” June 17, 1987.

² Resolution No. 214–2011, Amending Ordinance 73, Social Host Law and Penalty, May 5, 2011.

³ Resolution No. 214–2011, Amending Ordinance 73, Social Host Law and Penalty, May 5, 2011.