

Secretary—Indian Affairs, has approved the tribal regulations for the Oneida Nation of New York.

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 72,440, 72,447–48 (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. 465, preempts state and local taxation of permanent improvements on trust land. *See 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 465 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. *See 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 Federal, state, 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 Oneida Nation of New York.

Dated: June 14, 2016.

Ann Marie Bledsoe Downes,

Deputy Assistant Secretary—Policy and Economic Development.

[FR Doc. 2016–14798 Filed 6–21–16; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[167 A2100DD/AAKC001030/A0A501010.999900]

Proclaiming Certain Lands as Reservation for the Shakopee Mdewakanton Sioux Community of Minnesota

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: This notice informs the public that the Assistant Secretary—Indian Affairs proclaimed approximately 128.30 acres, more or less, an addition to the Reservation of the Shakopee Mdewakanton Sioux Community of Minnesota on June 8, 2016.

FOR FURTHER INFORMATION CONTACT: Ms. Sharlene Round Face, Bureau of Indian Affairs, Division of Real Estate Services, MS–4642–MIB, 1849 C Street NW., Washington, DC 20240, telephone: (202) 208–3615.

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.

A proclamation was issued according to the Act of June 18, 1934 (48 Stat. 984; 25 U.S.C. 467), for the land described below. The land was proclaimed to be Shakopee Mdewakanton Sioux Community Reservation for the exclusive use of Indians on that Reservation who are entitled to reside at the Reservation by enrollment or tribal membership.

**Reservation of the Shakopee
Mdewakanton Sioux Community,
Township of Shakopee, County of Scott,
and State of Minnesota**

Shutrop

Legal Description Containing 128.30
Acres More or Less

The West Half of the Southeast
Quarter and Government Lot 3, all in
Section 15, Township 115 North, Range
22 West, of the 5th Principal Meridian,
Scott County, Minnesota.

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

Dated: June 8, 2016.

Lawrence S. Roberts,

Acting Assistant Secretary—Indian Affairs.

[FR Doc. 2016-14797 Filed 6-21-16; 8:45 am]

BILLING CODE 4337-15-P

DEPARTMENT OF THE INTERIOR

Office of the Secretary

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**Statement of Findings: Crow Tribe
Water Rights Settlement Act of 2010**

AGENCY: Office of the Secretary, Interior.

ACTION: Notice.

SUMMARY: The Secretary of the Interior
is publishing this notice as required by
section 410(e) of the Crow Tribe Water
Rights Settlement Act of 2010
(Settlement Act). Congress enacted the
Settlement Act as Title IV of the Claims
Resolution Act of 2010 (Pub. L. 111-
291). The publication of this notice
causes certain waivers and releases of
claims to become effective as required
by the Settlement Act.

DATES: This notice is effective June 22,
2016.

FOR FURTHER INFORMATION CONTACT:

Address all comments and requests for
additional information to Douglas Davis,
Chair, Crow Water Rights Settlement
Implementation Team, Department of
the Interior, Bureau of Reclamation,
Great Plains Region, P.O. Box 36900
(GP-1230), Billings, MT 59107, (406)
247-7710.

SUPPLEMENTARY INFORMATION: The
Settlement Act was enacted to resolve
the water rights claims of the Crow
Tribe (Tribe) in the State of Montana
(State). The Tribe and the State
negotiated the Crow Tribe-Montana
Water Compact (Mont. Code. Ann. 85-

20-901) (Compact) prior to enactment of
the Settlement Act. As described in
section 402 of the Settlement Act, the
purposes of the Settlement Act are:

(1) To achieve a fair, equitable, and
final settlement of claims to water rights
in the State of Montana for the Crow
Tribe and for the United States for the
benefit of the Tribe and allottees;

(2) to authorize, ratify, and confirm
the Compact;

(3) to authorize and direct the
Secretary of the Interior (Secretary) to
execute the Compact and to take any
other action necessary to carry out the
Compact in accordance with the
Settlement Act; and

(4) to ensure the availability of funds
necessary for the implementation of the
Compact and the Settlement Act.

Section 415 of the Settlement Act
provided for repeal of the Settlement
Act and other consequences if certain
conditions were not fulfilled on or
before March 31, 2016, or by an
extended date agreed to by the Tribe
and the Secretary after reasonable notice
to the State, whichever is later. On
March 21, 2016, after providing
reasonable notice to the State, the
Secretary and the Tribe agreed to extend
the deadline for publication to June 30,
2016.

Statement of Findings

In accordance with section 410(e) of
the Settlement Act, I find as follows:

1. The Montana Water Court has
issued a final judgment and decree
approving the Compact;

2. all of the funds made available
under subsections (c) through (f) of
section 414 of the Settlement Act have
been deposited in the Crow Settlement
Fund;

3. the Secretary has executed the
agreements with the Tribe required by
sections 405(a) and 406(a) of the
Settlement Act;

4. the State has appropriated and paid
into an interest-bearing escrow account
any payments due as of the date of
enactment of the Settlement Act to the
Tribe under the Compact;

5. the Tribe has ratified the Compact
by submitting the Settlement Act and
the Compact to a vote by the tribal
membership for approval or disapproval
and the tribal membership voted to
approve the Settlement Act and the
Compact by a majority of votes cast on
the day of the vote, as certified by the
Secretary and the Tribe;

6. the Secretary has fulfilled the
requirements of section 408(a) of the
Settlement Act; and

7. the waivers and releases authorized
and set forth in section 410(a) of the

Settlement Act have been executed by
the Tribe and the Secretary.

Sally Jewell,

Secretary of the Interior.

[FR Doc. 2016-14699 Filed 6-21-16; 8:45 am]

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DEPARTMENT OF LABOR

Office of the Secretary

**Agency Information Collection
Activities; Submission for OMB
Review; Comment Request; New
Collection; National Evaluation of
Round 4 of the Trade Adjustment
Assistance Community College Career
Training (TAACCCT) Grants Program**

AGENCY: Office of the Assistant
Secretary for Policy, Chief Evaluation
Office, Department of Labor.

ACTION: Notice.

SUMMARY: The Department of Labor
(DOL), as part of its continuing effort to
reduce paperwork and respondent
burden, conducts a preclearance
consultation program to provide the
general public and Federal agencies
with an opportunity to comment on
proposed and/or continuing collections
of information in accordance with the
Paperwork Reduction Act of 1995
(PRA95) [44 U.S.C. 3506(c)(2)(A)]. This
program helps to ensure that required
data can be provided in the desired
format, reporting burden (time and
financial resources) is minimized,
collection instruments are clearly
understood, and the impact of collection
requirements on respondents can be
properly assessed.

A copy of the proposed Information
Collection Request can be obtained by
contacting the office listed below in the
addressee section of this notice.

DATES: Written comments must be
submitted to the office listed in the
addressee section below on or before
August 22, 2016.

ADDRESSES: You may submit comments
by either one of the following methods:

*Email: ChiefEvaluationOffice@
dol.gov;*

Mail or Courier: Molly Irwin and Janet
Javar, Chief Evaluation Office, U.S.
Department of Labor, Room S-2312, 200
Constitution Avenue NW., Washington,
DC 20210.

Instructions: Please submit one copy
of your comments by only one method.
All submissions received must include
the agency name and OMB Control
Number identified below for this
information collection. Because we
continue to experience delays in