

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 Cahuilla Band of Indians, California.

**Tara Sweeney,**

*Assistant Secretary—Indian Affairs.*

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## DEPARTMENT OF THE INTERIOR

### Bureau of Land Management

[BAC 4331–11]

#### Notice of Public Meetings of the Idaho Resource Advisory Council

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

**ACTION:** Notice of public meetings.

**SUMMARY:** In accordance with the Federal Land Policy and Management Act of 1976 and the Federal Advisory Committee Act of 1972, the U.S. Department of the Interior Bureau of Land Management’s (BLM) Idaho Resource Advisory Council (RAC) will meet as indicated below.

**DATES:** The BLM Idaho RAC will meet on Wednesday, April 14, 2021. The meeting will be held from 9:00 a.m. to 5:00 p.m. (Mountain Standard Time). The RAC will also meet Wednesday, August 11, 2021. The meeting will be held from 9:00 a.m. to 5:00 p.m. (Mountain Standard Time).

**ADDRESSES:** The April 21, 2021, meeting will be held virtually.

The August 11, 2021, meeting is scheduled to be held at the BLM Idaho State Office, located at 1387 South Vinnell Way, Boise, Idaho 83709, in the Sagebrush/Ponderosa conference rooms. There will be an option to participate virtually as well. Virtual participation information will be posted online 2 weeks in advance of each meeting at <https://www.blm.gov/get-involved/resource-advisory-council/near-you/idaho>.

**FOR FURTHER INFORMATION CONTACT:** MJ Byrne, 1387 South Vinnell Way, Boise, Idaho 83709; (208) 373–4006; [mbyrne@blm.gov](mailto:mbyrne@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 the above individual during normal business hours. The FRS 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 Idaho RAC is chartered, and the 15 members are appointed by the Secretary of the Interior. Their diverse perspectives are

represented in commodity, non-commodity, and local interests. The RAC serves in an advisory capacity to BLM and USDA Forest Service officials concerning planning and management of public land and national forest resources located, in whole or part, within the State of Idaho.

Agenda items for the April meeting include management of wildland fire and fuels and outdoor recreation; review of and/or recommendations regarding proposed actions by the BLM's Boise, Twin Falls, Idaho Falls, and/or Coeur d'Alene Districts and USDA Forest Service units; and any other business that may reasonably come before the RAC. Agenda items for the August meeting will be formalized at the conclusion of the April meeting.

Final agendas will be posted online 2 weeks in advance of each meeting at <https://www.blm.gov/get-involved/resource-advisory-council/near-you/idaho>. All meetings are open to the public in their entirety. Public comment periods will be held in the afternoon on each meeting day. Depending on the number of persons wishing to speak, and the time available, the time for individual comments may be limited. Comments can be mailed to: BLM Idaho State Office; Attn: MJ Byrne; 1387 South Vinnell Way; Boise, ID 83709. All comments received will be provided to the Idaho RAC members.

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 we will be able to do so.

(Authority: 43 CFR 1784.4–2)

**John F. Ruhs,**  
Idaho State Director.

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## DEPARTMENT OF THE INTERIOR

### Bureau of Ocean Energy Management

[OMB Control Number 1010–0057; Docket ID: BOEM–2017–0016]

#### Agency Information Collection Activities; Pollution Prevention and Control

**AGENCY:** Bureau of Ocean Energy Management, Interior.

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

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995, the Bureau of Ocean Energy Management (BOEM) proposes to renew its information collection control number 1010–0057 through the Office of Management and Budget (OMB).

**DATES:** Interested persons are invited to submit comments on or before February 11, 2021.

**ADDRESSES:** Written comments and recommendations for the proposed information collection request (ICR) should be sent to OMB's Desk Officer for the Department of the Interior at [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain) within 30 days of publication of this notice. Find this ICR by selecting "Department of the Interior" in the "Select Agency" pulldown menu under "Currently under Review", clicking the box marked "Only Show ICR For Public Comment" near the top left-hand side of the resulting web page, and scrolling down to OMB Control Number 1010–0057. Alternatively, the search function may be used. Please provide a copy of your comments to the BOEM Information Collection Clearance Officer, Anna Atkinson, by mail service addressed to her at Bureau of Ocean Energy Management, 45600 Woodland Road, Sterling, Virginia, 20166; or by email to [anna.atkinson@boem.gov](mailto:anna.atkinson@boem.gov). Please reference OMB Control Number 1010–0057 in the subject line of your comments.

**FOR FURTHER INFORMATION CONTACT:** To request additional information about this ICR, contact Anna Atkinson by email or by telephone at 703–787–1025. You may also view the ICR at <http://www.reginfo.gov/public/do/PRAMain>.

**SUPPLEMENTARY INFORMATION:** In accordance with the Paperwork Reduction Act of 1995, BOEM provides the general public and other Federal agencies with an opportunity to comment on new, proposed, revised, and continuing collections of information. This helps BOEM assess the impact of the information collection requirements and minimize the public's reporting burden. It also helps the public understand BOEM's information collection requirements and provide the requested data in the desired format.

*Abstract:* Section 5(a) of the Outer Continental Shelf Lands Act (OCSLA), as amended (43 U.S.C. 1334(a)), authorizes the Secretary of the Interior (Secretary) to prescribe rules and regulations to manage the mineral resources of the Outer Continental Shelf (OCS). Such rules and regulations apply

to all operations conducted under a lease, right-of-use and easement, and pipeline right-of-way.

Section 5(a)(8) of OCSLA requires that regulations prescribed by the Secretary include provisions "for compliance with the national ambient air quality standards pursuant to the Clean Air Act (42 U.S.C. 7401 *et seq.*), to the extent that activities authorized under this subchapter significantly affect the air quality of any State." This information collection renewal concerns information that is submitted to BOEM under 30 CFR part 550, subpart C, "Pollution Prevention and Control," which implements section 5(a)(8), and related notices to lessees and operators (NTLs), which clarify and provide additional, nonbinding guidance on aspects of the regulations. BOEM uses this information to inform its decisions on plan approval, to ensure operations are conducted according to all applicable regulations and plan conditions of approval, and to inform State and regional planning organizations' modeling efforts.

BOEM prepares an emissions inventory every three years to help ensure that its regulations comply with section 5(a)(8) of OCSLA and to implement the requirements at 30 CFR 550.303(k) and 550.304(g). These emission inventories provide the essential input that BOEM needs to assess the impacts of OCS oil and gas activity on the States as mandated by the OCSLA. Also, these inventories provide the States with essential information needed to perform their implementation plan demonstrations to the U.S. Environmental Protection Agency (USEPA) and the operators with essential data for their mandatory reporting of greenhouse gases to the USEPA.

BOEM began planning for the next emissions inventory, scheduled for calendar year 2021, by issuing NTL No. 2020–N03, 2021 OCS Emissions Inventory—Western Gulf of Mexico (GOM) and Adjacent to the North Slope Borough of the State of Alaska, on October 1, 2020. The NTL instructed lessees and operators on submitting information about their facility operations, as required by OCSLA and BOEM's regulations, through BOEM's new, web-based emissions reporting tool, the OCS Air Quality System (OCS AQS). OCS AQS allows operators to submit their facility activity data electronically into the system, instantaneously calculates monthly and annual emissions, assures and controls data quality, generates reports, such as emission inventory reports, and creates data graphics including geographic