SUPPLEMENTARY INFORMATION: The Advisory Board was established under the Individuals with Disabilities Act of 2004 (20 U.S.C. 1400 et seq.) to advise the Secretary of the Interior, through the Assistant Secretary-Indian Affairs, on the needs of Indian children with disabilities. The meeting is open to the public.

The following items will be on the agenda, reports regarding special education from:

- BIE Central Office—explain how BIE funded schools will be reopening in SY21–22. Will schools return back face to face or will some schools continue to operate remotely?
- BIE/Division of Performance and Accountability (DPA)/Special Education Program. What is the return to learn plan for SY21.22? How will compensatory hours be determined? And when/what will schools be providing compensatory services?
- The BIE’s Office of Sovereignty in Indian Education—How has the implementation of the Tribal Education Department (TED) grant project benefitted and transformed the overall system of education for students and families on reservations who received the TED grants with BIE funded schools within their reservations, and more specifically the provision of special education services?
- Three Tribal Education Department (TED) grantees—The Mississippi Band of Choctaw Indians TED, The Hopi Tribe TED and the Navajo Nation TED—will provide an overview of their TED grant project, how has the implementation of the TED grant project has benefitted and transformed the education for students and families on their reservation, and more specifically the provision of special education services.
- The Chief Academic Office—explain how the BIE’s Standards, Assessments, and Accountability System (SAAS) Alternate Assessment is aligned with Alternative Academic Achievement Standards, and what is the BIE’s plan to rollout the SAAS at the school level?
- Four Public Commenting Sessions will be provided during both meeting days.

On Wednesday, April 28, 2021 two sessions (15 minutes each) will be provided, 11:45 a.m. to 12:00 p.m. MDT and 1:00 p.m. to 1:15 p.m. MDT. Public comments can be provided via webinar or telephone conference call. Please use the same online access codes as listed below for the April 29th meeting.

Public comments can be emailed to the DFO at jennifer.davis@bie.edu; or faxed to (602) 265–0293. Attention: Jennifer Davis, DFO; or mailed or hand delivered to the Bureau of Indian Education, Attention: Jennifer Davis, DFO, 2600 N Central Ave. 12th Floor, Suite 250, Phoenix, Arizona 85004.

To Access the Wednesday, April 28, 2021 Meeting

You can join the meeting on April 28, 2021 through any of the following means:

- Join ZoomGov Meeting using: https://www.zoomgov.com/u/ab1dFrL5sA
- Dial by your location: Meeting ID: 161 909 8985 Passcode: 829448, +16692428766, 1619098985#,*829448# US (New York)

To Access the Thursday, April 29, 2021 Meeting

You can join the meeting on April 29, 2021 through any of the following means:

- Join ZoomGov Meeting using: https://www.zoomgov.com/u/ab1dFrL5sA
- Dial by your location: Meeting ID: 161 909 8985 Passcode: 829448, +16692428766, 1619098985#,*829448# US (New York)
listed as Arapaho Tribe of the Wind River Reservation, Wyoming]."

Bryan Newland,
Principal Deputy Assistant Secretary—Indian Affairs. Exercising the delegated authority of the Assistant Secretary—Indian Affairs.

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DEPARTMENT OF THE INTERIOR
Bureau of Indian Affairs
[212A2100DD/AAKC001030/A0A501010,999900]
HEARTH Act Approval of Grand Traverse Band of Ottawa and Chippewa Indians, Michigan Business Site Leasing Ordinance

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: The Bureau of Indian Affairs (BIA) approved the Grand Traverse Band of Ottawa and Chippewa Indians, Michigan Business Site 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 business leases without further BIA approval.

DATES: BIA issued the approval on April 5, 2021.

FOR FURTHER INFORMATION CONTACT: Ms. Sharlene Round Face, Bureau of Indian Affairs, Division of Real Estate Services, 1001 Indian School Road NW, Albuquerque, NM 87104, sharelene.roundface@bia.gov, (505) 563–3132.

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 Grand Traverse Band of Ottawa and Chippewa Indians, Michigan.

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 possessor 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 part 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. 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 (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 States’ 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