

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 Pueblo of Laguna, New Mexico.

Bryan Newland,

Assistant Secretary—Indian Affairs.

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DEPARTMENT OF THE INTERIOR

National Park Service

[NPS–WASO–NAGPRA–NPS0034493; PPWOCRADNO–PCU00RP14.R50000]

Notice of Inventory Completion: Huguenot Historical Society, New Paltz, NY

AGENCY: National Park Service, Interior.

ACTION: Notice.

SUMMARY: The Huguenot Historical Society has completed an inventory of human remains in consultation with the appropriate Indian Tribes or Native Hawaiian organizations, and has determined that there is a cultural affiliation between the human remains and present-day Indian Tribes or Native Hawaiian organizations. Lineal descendants or representatives of any Indian Tribe or Native Hawaiian organization not identified in this notice that wish to request transfer of control of these human remains should submit a written request to the Huguenot Historical Society. If no additional requestors come forward, transfer of control of the human remains to the lineal descendants, Indian Tribes, or Native Hawaiian organizations stated in this notice may proceed.

DATES: Lineal descendants or representatives of any Indian Tribe or Native Hawaiian organization not identified in this notice that wish to request transfer of control of these human remains should submit a written request with information in support of the request to the Huguenot Historical Society at the address in this notice by October 13, 2022.

FOR FURTHER INFORMATION CONTACT: Liselle LaFrance, President, Huguenot Historical Society, 88 Huguenot Street, New Paltz, NY 12561, telephone (845) 255–1660, email liselle@huguenotstreet.org.

SUPPLEMENTARY INFORMATION: Notice is here given in accordance with the Native American Graves Protection and Repatriation Act (NAGPRA), 25 U.S.C. 3003, of the completion of an inventory of human remains under the control of the Huguenot Historical Society, New Paltz, NY. The human remains were removed from New Paltz, Ulster County, NY.

This notice is published as part of the National Park Service’s administrative responsibilities under NAGPRA, 25 U.S.C. 3003(d)(3). The determinations in this notice are the sole responsibility of the museum, institution, or Federal agency that has control of the Native American human remains. The National

Park Service is not responsible for the determinations in this notice.

Consultation

A detailed assessment of the human remains was made by the Huguenot Historical Society professional staff in consultation with representatives of the Delaware Nation, Oklahoma; Delaware Tribe of Indians; and the Stockbridge Munsee Community, Wisconsin (hereafter referred to as “The Tribes”).

History and Description of the Remains

In 2005, human remains representing, at minimum, one individual were removed from Historic Huguenot Street in New Paltz, Ulster County, NY, by Jay Cohen of Cultural Resource Consulting as part of an excavation along the northern wall of the Jean Hasbrouck House. This work was done to comply with the New York State Environmental Quality Review Act. In 2021, the human remains were discovered by Huguenot Historical Society staff during a review of recently returned artifact collections. The human remains are comprised of five skeletal fragments. No known individual was identified. No associated funerary objects are present.

In the early 2000s, human remains representing, at minimum, one individual were removed from Historic Huguenot Street in New Paltz, Ulster County, NY, by Dr. Joe Diamond of State University of New York at New Paltz as part of an archeological field school. After a forensic anthropologist identified the remains as human, they were taken to local law enforcement and the fieldwork was halted. Subsequently, the human remains were given to a representative of the Huguenot Historical Society. In May of 2021, the human remains were discovered by Huguenot Historical Society staff during a review of the collection. No known individual was identified. No associated funerary objects are present.

Stockbridge Munsee Community Tribal Historic Preservation representatives reviewed the collection with Huguenot Historical Society staff in May of 2022 and related that, according to Lenape oral tradition, present-day New Paltz lay within the Tribe’s territory. The 1677 Huguenot-Lenape land agreement serves as further, documentary evidence of Lenape history in this location. The descendants of these earlier Lenape are The Tribes.

Determinations Made by the Huguenot Historical Society

Officials of the Huguenot Historical Society have determined that:

- Pursuant to 25 U.S.C. 3001(9), the human remains described in this notice represent the physical remains of two individuals of Native American ancestry.

- Pursuant to 25 U.S.C. 3001(2), there is a relationship of shared group identity that can be reasonably traced between the Native American human remains and The Tribes.

Additional Requestors and Disposition

Lineal descendants or representatives of any Indian Tribe or Native Hawaiian organization not identified in this notice that wish to request transfer of control of these human remains should submit a written request with information in support of the request to Liselle LaFrance, President, Huguenot Historical Society, 88 Huguenot Street, New Paltz, NY 12561, telephone (845) 255-1660, email liselle@huguenotstreet.org, by October 13, 2022. After that date, if no additional requestors have come forward, transfer of control of the human remains to The Tribes may proceed.

The Huguenot Historical Society is responsible for notifying The Tribes that this notice has been published.

Dated: September 1, 2022.

Melanie O'Brien,

Manager, National NAGPRA Program.

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INTERNATIONAL TRADE COMMISSION

[Investigation No. 337-TA-1328]

Certain Pillows and Seat Cushions, Components Thereof, and Packaging Thereof; Notice of Institution of Investigation

AGENCY: U.S. International Trade Commission.

ACTION: Notice.

SUMMARY: Notice is hereby given that a complaint was filed with the U.S. International Trade Commission on August 5, 2022, under section 337 of the Tariff Act of 1930, as amended, on behalf of Purple Innovation, LLC of Lehi, Utah. Supplements to the complaint were filed on August 9, 2022 and August 22, 2022. The complaint, as supplemented, alleges violations of section 337 based upon the importation into the United States, the sale for importation, and the sale within the United States after importation of certain pillows and seat cushions, components thereof, and packaging thereof by reason of the infringement of:

(1) certain claims of U.S. Design Patent No. D909,092 (“the ‘092 patent”); U.S. Patent No. 10,772,445 (“the ‘445 patent”); and U.S. Patent No. 10,863,837 (“the ‘837 patent”); (2) U.S. Trademark Registration No. 5,661,556 (“the ‘556 mark”) and U.S. Trademark Registration No. 6,551,053 (“the ‘053 mark”) and that an industry in the United States exists as required by the applicable Federal Statute. The complaint further alleges violations of section 337 based upon the importation into the United States, or in the sale of certain pillows and seat cushions, components thereof, and packaging thereof by reason of trade dress infringement, the threat or effect of which is to destroy or substantially injure an industry in the United States. The complainant requests that the Commission institute an investigation and, after the investigation, issue a limited and a general exclusion order, or in the alternative a limited exclusion order, and cease and desist orders.

ADDRESSES: The complaint, except for any confidential information contained therein, may be viewed on the Commission’s electronic docket (EDIS) at <https://edis.usitc.gov>. For help accessing EDIS, please email EDIS3Help@usitc.gov. Hearing impaired individuals are advised that information on this matter can be obtained by contacting the Commission’s TDD terminal on (202) 205-1810. Persons with mobility impairments who will need special assistance in gaining access to the Commission should contact the Office of the Secretary at (202) 205-2000. General information concerning the Commission may also be obtained by accessing its internet server at <https://www.usitc.gov>.

FOR FURTHER INFORMATION CONTACT: Pathenia M. Proctor, The Office of Unfair Import Investigations, U.S. International Trade Commission, telephone (202) 205-2560.

SUPPLEMENTARY INFORMATION:

Authority: The authority for institution of this investigation is contained in section 337 of the Tariff Act of 1930, as amended, 19 U.S.C. 1337, and in section 210.10 of the Commission’s Rules of Practice and Procedure, 19 CFR 210.10 (2022).

Scope of Investigation: Having considered the complaint, the U.S. International Trade Commission, on September 6, 2022, *ordered that—*

(1) Pursuant to subsection (b) of section 337 of the Tariff Act of 1930, as amended,

(a) an investigation be instituted to determine whether there is a violation of subsection (a)(1)(A) of section 337 in the importation into the United States,