

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 Paiute Indian Tribe of Utah (Cedar Band of Paiutes, Kanosh Band of Paiutes, Koosharem Band of Paiutes, Indian Peaks Band of Paiutes, and Shivwits Band of Paiutes).

**William Henry Kirkland III,**

*Assistant Secretary—Indian Affairs.*

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## DEPARTMENT OF THE INTERIOR

### Bureau of Indian Affairs

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### Indian Gaming; Approval by Operation of Law of the Amendment to the Sac and Fox Nation of Missouri in Kansas and Nebraska Kansas Class III Gaming Compact

**AGENCY:** Bureau of Indian Affairs, Interior.

**ACTION:** Notice.

**SUMMARY:** This notice announces the approval by operation of law of the amendment to the Tribal-State compact for class III gaming between the Sac and Fox Nation of Missouri in Kansas and Nebraska and the State of Kansas governing the operation and regulation of class III gaming activities. The Amendment permits sports wagering including a hub-and-spoke betting model that deems wagers placed anywhere in the State occur on the Tribe’s Indian lands where the servers are located, provided the wager is not placed on another Tribe’s Indian lands. **DATES:** The amendment takes effect on November 24, 2025.

**FOR FURTHER INFORMATION CONTACT:** Mr. Troy Woodward, Acting Director, Office of Indian Gaming, Office of the Assistant Secretary—Indian Affairs, Washington, DC 20240, [IndianGaming@bia.gov](mailto:IndianGaming@bia.gov); (202) 219–4066.

**SUPPLEMENTARY INFORMATION:** The Indian Gaming Regulatory Act of 1988, 25 U.S.C. 2701 *et seq.*, (IGRA) provides the Secretary of the Interior (Secretary) with 45 days to review and approve or disapprove the Tribal-State compact governing the conduct of class III gaming activity on the Tribe’s Indian lands. *See* 25 U.S.C. 2710(d)(8). If the Secretary does not approve or disapprove a Tribal-State compact within the 45 days, IGRA provides the Tribal-State compact is considered to have been approved by the Secretary, but only to the extent the compact is

consistent with IGRA. *See* 25 U.S.C. 2710(d)(8)(D). The IGRA also requires the Secretary to publish in the **Federal Register** notice of the approved Tribal-State compacts for the purpose of engaging in class III gaming activities on Indian lands. *See* 25 U.S.C. 2710(d)(8)(D). As required by 25 CFR 293.4, all compacts and amendments are subject to review and approval by the Secretary. The Amendment permits sports wagering including a hub-and-spoke betting model that permits wagers to be placed anywhere in the State provided it's not placed on another Tribe's Indian lands. The Secretary took no action on the Amendment to the Sac and Fox Nation of Missouri in Kansas and Nebraska Kansas Class III Gaming Compact (Amendment) within the 45-day statutory review period. Therefore, the Amendment is considered to have been approved, but only to the extent it is consistent with IGRA. *See* 25 U.S.C. 2710(d)(8)(C).

**William Henry Kirkland III,**

*Assistant Secretary—Indian Affairs.*

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## DEPARTMENT OF THE INTERIOR

### Bureau of Ocean Energy Management

[Docket No. BOEM–2025–0483]

#### Notice of Availability of the 11th National Outer Continental Shelf Oil and Gas Leasing Draft Proposed Program: 1st Analysis and Proposal MAA104000

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

**ACTION:** Notice of Availability; request for comments.

**SUMMARY:** The Bureau of Ocean Energy Management (BOEM) is announcing the availability of, and requests comments on, the Draft Proposed Program (DPP) for the 11th National Outer Continental Shelf (OCS) Oil and Gas Leasing Program (11th Program or National OCS Program).

**DATES:** Comments should be submitted by January 23, 2026 to the address specified in the **ADDRESSES** section of this notice.

**ADDRESSES:** Comments on the DPP may be submitted in one of the following ways:

1. Through the *Regulations.gov* web portal (preferred method): Navigate to <http://www.regulations.gov> and under the Search tab, in the space provided, type in Docket ID: BOEM–2025–0483 to

submit comments and to view other comments already submitted.

2. Mailed in an envelope labeled “Comments for the 11th National OCS Oil and Gas Leasing Program” and mailed (or hand delivered) to Ms. Kelly Hammerle, Bureau of Ocean Energy Management (VAM–LD), 45600 Woodland Road, Sterling, VA 20166–9216, telephone (703) 342–8867.

**FOR FURTHER INFORMATION CONTACT:** Ms. Kelly Hammerle, Program Manager, (703) 342–8867.

**SUPPLEMENTARY INFORMATION:** The OCS Lands Act declares that it is the policy of the United States that the OCS “is a vital national resource reserve held by the Federal Government for the public, which should be made available for expeditious and orderly development, subject to environmental safeguards, in a manner which is consistent with the maintenance of competition and other national needs.” (43 U.S.C. 1332). BOEM requests information and comments from Tribal, state, and local governments; Native American and Native Alaskan organizations; Federal agencies; environmental and other public interest organizations; the oil and gas industry; non-energy industries; other interested organizations and entities; and the public for use in the preparation of the 11th National OCS Program. BOEM is seeking a wide array of information, including but not limited to information associated with the economic, social, and environmental values of all OCS resources, as well as the potential impact of oil and gas exploration and development on OCS resources and the marine, coastal, and human environments.

During this comment period, BOEM is soliciting nominations for environmentally sensitive areas that may be considered for exclusion from leasing. These may be analyzed in the environmental analysis document at the National OCS Program stage but may also be reviewed and considered at subsequent stages in the process. Ideally, nominations for areas to exclude from leasing would be discrete geographic areas that are smaller than a planning area (e.g., areas of sensitive bottom habitat in the Gulf of America (GOA)).

#### Public Comment Procedure

BOEM will accept comments via the internet commenting system *regulations.gov*, or by regular U.S. mail. Comments submitted by other means may not be considered. BOEM's strong preference is to receive comments via *regulations.gov*, except when a comment contains proprietary

information. Comments should include full names and addresses of the individual submitting the comment(s). Before including personal identifying information in your comment, be aware that your entire comment—including your personal identifying information—may be made publicly available. While you can ask BOEM in your comment to withhold your personal identifying information from public review, BOEM cannot guarantee that we will be able to do so. Even if BOEM withholds your information in the context of this notice, your submission is subject to the Freedom of Information Act (FOIA), and if your submission is requested under the FOIA, your information will only be withheld if a determination is made that one of the FOIA's exemptions to disclosure applies. Such a determination will be made in accordance with the Department's FOIA regulations and applicable law.

**Published Documents:** The 11th National Outer Continental Shelf Oil and Gas Leasing.

**Draft Proposed Program:** 1st Analysis and Proposal can be found at <https://www.boem.gov/National-Program>.

#### Background Information

The development of a new National OCS Program is a key component of the U.S. Department of the Interior's implementation of President Donald Trump's Executive Order (E.O.) 14154, “Unleashing American Energy” (January 20, 2025), and Secretary Burgum's Secretary's Order 3418, “Unleashing American Energy” (February 3, 2025). The E.O. states that it is “in the national interest to unleash America's affordable and reliable energy and natural resources” and that it “is the policy of the United States . . . to encourage energy exploration and production on Federal lands and waters, including on the [OCS], in order to meet the needs of our citizens and solidify the United States as a global energy leader long into the future.”

As directed by the Secretary of the Interior (Secretary), BOEM initiated the development of the 11th Program by issuing a Request for Information and Comments (RFI) on April 30, 2025 (90 FR 17972). The National OCS Program development process is consistent with Section 18 of the Outer Continental Shelf Lands Act (OCS Lands Act), 43 U.S.C. 1344, and its implementing regulations, and includes the development of a DPP, a Proposed Program, a Proposed Final Program (PFP), and Secretarial approval of the 11th Program.

This Notice of Availability (NOA) announces the availability of the DPP