

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 Pala Band of Mission Indians.

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 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 Pala Band of Mission Indians.

Bryan Newland,

Assistant Secretary—Indian Affairs.

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DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

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Forthcoming Fiscal Year 2023 Living Language Grant Program

AGENCY: Bureau of Indian Affairs (BIA), Interior.

ACTION: Announcement.

SUMMARY: The Assistant Secretary of the Interior—Indian Affairs, through the Office of Indian Economic Development (OIED), announces a forthcoming fiscal year (FY) 2023 Living Language Grant Program (LLGP) Notice of Funding Opportunity (NOFO) in advance of publication on *Grants.gov*. The FY 2023 LLGP will fund Native language immersion projects that support a cohesive Tribal community approach through collaborative instruction based on current language immersion models. The OIED aims to publish the NOFO and allow submission of applications in May 2023.

DATES: Proposals must be submitted no later than 5 p.m. EST by the deadline indicated in the NOFO and posting on *Grants.gov*.

ADDRESSES: Proposals must be submitted to <https://www.Grants.gov>.

FOR FURTHER INFORMATION CONTACT: Mr. Dennis Wilson, Grant Management Specialist, Office of Indian Economic

Development, telephone: (505) 917-3235; email: dennis.wilson@bia.gov. If you have questions regarding the application process, please contact Ms. Jo Ann Metcalfe, Grant Officer, telephone (401) 703-3390; email jo.metcalfe@bia.gov. Individuals in the United States who are deaf, deafblind, hard of hearing, or have a speech disability may dial 711 (TTY, TDD, or TeleBraille) to access telecommunications relay services. Additional Program information can be found at: <https://www.bia.gov/service/grants/ttgp>.

SUPPLEMENTARY INFORMATION: This OIED announcement for the forthcoming FY 2023 LLGP NOFO provides interested applicants time to prepare their applications prior to the opening of the application period. The OIED expects the official NOFO solicitation to run for approximately 90 days on *Grants.gov* to receive applications. Additional information for the FY 2023 LLGP NOFO, as well as a link to the final NOFO posting on *Grants.gov*, will be available on OIED's website at the following URL: <https://www.bia.gov/service/grants/llgp>.

The FY 2023 LLGP cohort anticipates awarding between 18 to 22 grants, ranging in value from \$250,000 to \$300,000 in annual funding, for a three-year active period of performance. FY 2023 LLGP funding supports immersion projects that can provide an "all-of-community" language program with measurable outcomes which will be achieved within the period of performance. The forthcoming NOFO will provide the structure by which the applications will be reviewed and evaluated as they provide language immersion from a collaborative community approach.

While OIED will not accept applications at this time, interested applicants may submit questions to the grant program contacts. No project shall be funded that has comparable activities previously carried out under other federal assistance programs. The OIED encourages applicants to conduct the required registration activities for the System for Award Management (SAM), Unique Entity Identifier (UEI), the Automated Standard Application for Payment (ASAP), as well as acquire a Tribal Resolution.

The OIED anticipates the FY 2023 LLGP NOFO will publish on *Grants.gov* in May 2023, which will signal the opening of the application period. The application period will be open for 90 days. All applications must be submitted through *Grants.gov*.

The required method of submitting proposals during the open solicitation

period is through *Grants.gov*. For information on how to apply for grants in *Grants.gov*, see the instructions available at <https://www.grants.gov/help/html/help/Applicants/HowToApplyForGrants.htm>. Eligible Applicants:

- Native American Tribal Governments (Federally recognized);
- Native American Tribal Organizations (Other than Federally recognized); and
- Indian Tribes and Tribal Organizations, as defined in Section 4 of the Indian Self-Determination and Education Assistance Act (ISDEAA) (25 U.S.C. 5304), including Tribal Consortia.

Bryan Newland,

Assistant Secretary—Indian Affairs.

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DEPARTMENT OF THE INTERIOR

Bureau of Land Management

[BLM_CA_FRN_MO4500168353]

Notice of Intent To Amend the California Desert Conservation Area Plan Associated With the Mojave Trails National Monument Management Plan and Prepare an Associated Environmental Assessment

AGENCY: Bureau of Land Management, Interior.

ACTION: Notice of intent.

SUMMARY: In compliance with the National Environmental Policy Act of 1969, as amended (NEPA), and the Federal Land Policy and Management Act of 1976, as amended (FLPMA), the Bureau of Land Management (BLM) California State Director intends to prepare a management plan for the Mojave Trails National Monument (MTNM), through an amendment to the approved California Desert Conservation Area (CDCA) land use plan, and an environmental assessment (EA). By this notice, the BLM is announcing the beginning of the scoping period to solicit public comments and identify issues, providing the planning criteria for public review, and issuing a call for nominations for areas of critical environmental concern (ACECs).

DATES: The BLM requests that the public submit comments concerning the scope of the analysis, potential alternatives, and identification of relevant information and studies, and ACEC nominations by June 20, 2023. To afford the BLM the opportunity to consider issues and ACEC nominations raised by

commenters in the draft land use plan amendment/EA, please ensure your comments are received prior to the close of the 45-day scoping period or 15 days after the last public meeting, whichever is later. Scoping meetings are expected to occur in late May to early June 2023 in the cities of Needles, Barstow, and Twentynine Palms. There will be one virtual meeting and three meetings in person. All meetings will be announced through a new release.

ADDRESSES: You may submit comments on issues and planning criteria related to the MTNM Management Plan and nominations of new ACECs by any of the following methods:

- **Website:** <https://eplanning.blm.gov/eplanning-ui/admin/project/2022347/510>.

- **Email:** BLM_CA_NFO_MTNM_Plan@blm.gov.

- **Fax:** 760-326-7099.

- **Mail:** 1303 S U.S. Hwy 95, Needles, CA 92363.

Documents pertinent to this proposal may be examined online at <https://eplanning.blm.gov/eplanning-ui/admin/project/2022347/510> and at the Needles Field Office.

Addresses of meeting locations are not yet determined but one each will be held in the:

- City of Twentynine Palms, CA
- City of Needles, CA
- City of Barstow, CA

FOR FURTHER INFORMATION CONTACT:

Noelle Glines-Bovio, Mojave Trails National Monument Manager, telephone (760) 903-8356; address: Mojave Trails National Monument—Monument Plan Comments, Bureau of Land Management, 1303 U.S.-95, Needles, California 95521-4373; email: BLM_CA_NFO_MTNM_Plan@blm.gov. Contact Noelle Glines-Bovio to have your name added to our mailing list. Individuals in the United States who are deaf, deafblind, hard of hearing, or have a speech disability may dial 711 (TTY, TDD, or TeleBraille) to access telecommunications relay services for contacting Noelle Glines-Bovio. Individuals outside the United States should use the relay services offered within their country to make international calls to the point-of-contact in the United States.

SUPPLEMENTARY INFORMATION: This document provides notice that the BLM California State Director intends to prepare a management plan for the MTNM, through an amendment to the approved CDCA land use plan, which will include an EA; announces the beginning of the scoping process; seeks public input on issues and planning criteria; and invites the public to