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DIRECTIVE : UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 14-01

TO : ALL STATE EMPLOYMENT SECURITY AGENCIES

FROM : GRACE A. KILBANE
Administrator
Office of Workforce Security

SUBJECT : Treatment of Indian Tribes under Federal Unemployment Compensation Law - Amendments made by the Consolidated Appropriations Act, 2001

1. **Purpose.** To inform States of the amendments made by the Consolidated Appropriations Act, 2001 affecting the Federal-State Unemployment Compensation (UC) program.
2. **References.** Section 166 of the Community Renewal Tax Relief Act of 2000 as enacted by the Consolidated Appropriations Act, 2001 (CAA), P.L. 106-554; Sections 3304(a)(6), 3306(c)(7), 3306(u), and 3309 of the Federal Unemployment Tax Act (FUTA); Section 204(a) of the Federal-State Extended Unemployment Compensation Act; Section 4(e) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450b(e)); 20 C.F.R. Part 615; [Draft Legislation to Implement the Employment Security Amendments of 1970](#) . . . H.R. 14705 (1970 Draft Language); [Draft Language and Commentary to Implement the Unemployment Compensation Amendments of 1976](#)-P.L. 94-566 (1976 Draft Language); [Unemployment Insurance Program Letter \(UIPL\) No. 21-80](#) (February 29, 1980); [UIPL No. 29-83](#) (September 13, 1983); [UIPL No. 11-86](#) (January 31, 1986); [UIPL No. 43-93](#) (September 13, 1993); [UIPL No. 14-96](#) (April 12, 1996); and [UIPL No. 30-96](#) (August 8, 1996).
3. **Background.** On December 21, 2000, the President signed the CAA into law. The CAA amended Federal law to change the way American Indian tribes are treated under the FUTA. Specifically, the Indian tribes are now treated similarly to State and local governments. This means-
 - o Services performed in the employ of tribes generally are no longer subject to the FUTA tax.
 - o As a condition of participation in the Federal-State UC program:
 - Services performed in the employ of tribes are, with specified exceptions, required to be covered under State UC laws. Prior to the CAA amendments, coverage was at the option of the State.
 - Tribes must be offered the reimbursement option. Prior to the CAA amendments, States were

prohibited from offering the reimbursement option to Indian tribes. (See [UIPL No. 4-96.](#))

- Extended Benefit payments based on services performed in the employ of tribes no longer qualify for Federal sharing.

Unlike State and local governments, if an Indian tribe fails to make required payments to the State's unemployment fund or payments of penalty or interest, then the tribe will become liable for the FUTA tax and the State may remove tribal services from State UC coverage.

States with "Indian tribes," as defined by the CAA amendments, within their State boundaries will need to amend their laws to implement the requirements created by the CAA.

4. Discussion.

- a. What is the definition of Indian Tribe? The CAA added a new provision to the FUTA defining Indian tribe. For FUTA purposes -

the term "Indian tribe" has the meaning given to such term by section 4(e) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450b(e)), and includes any subdivision, subsidiary, or business enterprise wholly owned by such an Indian tribe. [Section 3306(u), FUTA.]

Section 4(e) of the Indian Self-Determination and Education Assistance Act provides-

"Indian tribe" means any Indian tribe, band, nation, or other organized group or community, including any Alaska Native village or regional or village corporation as defined in or established pursuant to the Alaska Native Claims Settlement Act (85 Stat. 688) (43 U.S.C. 1601 et seq.), which is recognized as eligible for the special programs and service provided by the United States to Indians because of their status as Indians.

A listing of these Indian tribes as of March 13, 2000, is contained in the attached [Federal Register Notice](#). The amendments made by the CAA apply only to these Indian tribes. States are not required to cover services for Indian tribal entities not meeting this definition. States are prohibited from offering the reimbursement option to Indian tribal entities not meeting this definition.

- b. How does the CAA exempt tribal services from the FUTA tax? Section 3306(c)(7), FUTA, excludes services performed by State and local governments from the FUTA definition of "employment" with the result that these services are not subject to the FUTA tax. The CAA amended this section to now provide that "employment" does not include-

service performed in the employ of a State, or any political subdivision thereof, **or in the employ of an Indian tribe**, or any instrumentality of any one or more of the foregoing which is wholly owned by one or more States or political subdivisions **or Indian tribes**; and any service performed in the employ of any instrumentality of one or more States or political subdivisions to the extent that the instrumentality is, with respect to such service, immune under the Constitution of the United States from the tax imposed by section 3301. [Amendments in bold.]

The exception from employment applies only to services performed "in the employ of an Indian tribe." It does not except from employment services performed for a private entity on reservation lands.

The Internal Revenue Service (IRS) is charged with administering this section and is therefore responsible for addressing any questions concerning services performed "in the employ of an Indian tribe."

- c. >How does the CAA require coverage of tribal services? As a condition of employers in the State

receiving credit against the FUTA tax, FUTA requires State law to provide that UC must be-

payable on the basis of service to which 3309(a)(1) applies, in the same amount, on the same terms, and subject to the same conditions as compensation payable on the basis of other service subject to such law. [Section 3304(a)(6)(A), FUTA.]

These requirements are generally referred to as the "required coverage" and "equal treatment" provisions. They apply to the services described in Section 3309(a)(1), FUTA. Section 3309(a)(1)(B) applies to "service excluded from the term 'employment' solely by reason" of Section 3306(c)(7), FUTA. Since services performed in the employ of an Indian tribe are now included in Section 3306(c)(7), FUTA, they fall within the scope of the required coverage and equal treatment provisions.

In brief, this means that services performed in the employ of a tribe must be covered for State UC law purposes when the services are excluded from the FUTA definition of "employment" *solely* by reason of being performed for the tribe. It also means that "equal treatment" must be provided in the payment of UC based on services performed in the employ of a tribe. States may not create special eligibility provisions related to tribal services within the scope of Section 3306(c)(7), FUTA, without conflicting with Federal law.

- d. Are any services excepted from the required coverage of tribal services? Yes. The same services which may be excluded from coverage for State and local governments may be excluded when performed for a tribe. These services are found in paragraphs (1) through (6) and (8) through (20) of Section 3306(c) and Section 3309(b) of the FUTA. The CAA amended three of the FUTA exceptions to specifically address their application to services performed for tribes. These exceptions now provide that States are not required to cover services performed--
- "as a member of legislative body, or a member of the judiciary, of a State or political subdivision thereof, **or of an Indian tribe.**" (Section 3309(b)(3)(B), FUTA; amendment in bold.)
 - "in a position, which under or pursuant to the State **or tribal** law, is designated as (i) a major nontenured policymaking or advisory position, or (ii) a policymaking or advisory position the performance of the duties of which ordinarily does not require more than 8 hours per week." (Section 3309(b)(3)(E), FUTA; amendment in bold.)
 - "as part of an unemployment work-relief or work-training program assisted or financed in whole or in part by any Federal agency or an agency of a State or political subdivision thereof **or of an Indian tribe**, by an individual receiving such work relief or work training." (Section 3309(b)(5), FUTA; amendment in bold.)

Guidance on the exclusions relating to members of a legislative body or judiciary and to major nontenured policymaking or advisory position is found on pages 26-29 of the 1976 Draft Language. Guidance on work-relief or work-training programs is found in UIPL No. 30-96.

States are not required to except any services performed for a tribe from coverage. This decision is entirely a State option.

- e. How does the CAA give tribes the reimbursement option? How does the CAA allow States to terminate coverage and the reimbursement option? FUTA also requires, as a condition of employers in the State receiving credit against the FUTA tax, that State law provide that-

payments (in lieu of contributions) with respect to service to which section 3309(a)(1) applies may be made into the State unemployment fund on the basis set forth in section 3309(a)(2). [Section 3304(a)(6)(B), FUTA.]

Since, as discussed in the preceding item, services performed in the employ of Indian tribes now fall under Section 3309(a)(1), the reimbursement option must be offered to Indian tribes. Therefore, the

States are required to offer the option of "payments in lieu of contributions" (or reimbursement) option to Indian tribes.

The reimbursement option is described in Section 3309(a)(2), FUTA-

the State law shall provide that a governmental entity, **including an Indian tribe**, or any other organization (or group of governmental entities or other organizations) which, but for the requirements of this paragraph, would be liable for contributions with respect to service to which paragraph (1) applies may elect, for such minimum period and at such time as may be provided by State law, to pay (in lieu of such contributions) into the State unemployment fund amounts equal to the amounts of compensation attributable under the State law to such service. The State law may provide safeguards to ensure that governmental entities or other organizations so electing will make the payments required under such elections. [Amendment in bold.]

In addition to making the reimbursement requirements of Section 3309(a)(2) applicable to the tribes, the CAA added a new Section 3309(d) to FUTA concerning elections of reimbursement status by an Indian tribe. It provides that-

The State law shall provide that an Indian tribe may make contributions for employment as if the employment is within the meaning of section 3306 or make payments in lieu of contributions under this section, and shall provide that an Indian tribe may make separate elections for itself and each subdivision, subsidiary, or business enterprise wholly owned by such Indian tribe. State law may require a tribe to post a payment bond or take other reasonable measures to assure the making of payments in lieu of contributions under this section. Notwithstanding the requirements of section 3306(a)(6) [*sic* - should be 3304(a)(6)], if, within 90 days of having received a notice of delinquency, a tribe fails to make contributions, payments in lieu of contributions, or payment of penalties or interest (at amounts or rates comparable to those applied to all other employers covered under the State law) assessed with respect to such failure, or if the tribe fails to post a required payment bond, then service for the tribe shall not be excepted from employment under section 3306(c)(7) until any such failure is corrected. This subsection shall apply to an Indian tribe within the meaning of section 4(e) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450b(e)).

- f. What is the effect of these amendments on the reimbursement option? The amendments to FUTA establish the following rules for offering tribes the reimbursement option-
- States must offer the reimbursement option to tribes.
 - A tribe must be given the option of making separate reimbursement elections for itself, each subdivision, subsidiary, or business enterprise wholly owned by the tribe.
 - Tribes must be allowed to combine into group reimbursement accounts if they so choose.
 - States may require a payment bond or take other reasonable measures to assure reimbursements are made. (See the discussion contained in the 1970 Draft Language, pages 99-103, concerning bonds or other security.)
 - States may establish minimum periods for which an election (or the declining of the election) is applicable and the times at which elections may be made.
- g. What happens if a tribe fails to make payments required under State law? Concerning any failure of a tribe to make payments required under State law-
- The failure applies to any contributions, reimbursements, penalties, interest, and bonds required

by State law.

- The amount of the penalty or rate of interest must be "comparable" to those applied to all other employers covered under State law. For ease of administration, States are encouraged to apply identical amounts or rates. States should not vary the amount or rate from that which would be charged other employers by more than 10 percent.
- If, within 90 days of receiving a delinquency notice, the tribe fails to make a required payment, then the services performed will no longer "be excepted from unemployment under section 3306(c)(7) until any such failure is corrected." This means that--
 - Services performed for the Indian tribe become subject to the FUTA tax.
 - States are, at their option, no longer required to cover services performed for the tribe.
 - States are prohibited from allowing the tribe to reimburse the State's unemployment fund. If the State chooses to continue coverage of tribal services, the tribe must be converted to contributing status.

Whether a tribe fails to make the required payment within 90 days of receiving a delinquency notice is a determination made under State law. Since the effects of unpaid liabilities for Indian tribes differs from the effects on other employers, States should advise the tribes at the time of mailing of the delinquency notice that non-payment will result in the tribe becoming subject to the FUTA tax, the exclusion of tribal services from coverage (if the State decides to exercise this option), and loss of reimbursement status.

Under Section 3309(d), FUTA, if "a tribe fails to make" a payment or "fails to post a required payment bond," then "service for the tribe" shall not be excepted from the FUTA definition of employment. When any subdivision, subsidiary, or business enterprise wholly owned by the tribe ("tribal units") fails to make a payment or post a required bond, *all* services performed for the tribe become subject to the FUTA and States are no longer required to cover the services. If, however, the services continue to be covered, the tribe must be converted to contributing status. In cases where tribal units have separately elected the reimbursement option, States may wish to consider making the entire tribe and its tribal units jointly and severally liable so that the risk of the Indian tribe losing its privileges is minimized.

States are not required to terminate coverage due to nonpayment. If a State elects to do so, the State should terminate coverage due to non-payment only as a last resort because terminating coverage punishes workers who have no control over whether their employers satisfy their UC liabilities.

States have some flexibility to determine when the termination of reimbursement status becomes final. For example, the termination could become effective either immediately or the following tax year. Also, if the State has reason to believe the tribe will pay the amounts due, termination may be delayed. For example, States may enter into payment schedules, which, if adhered to by the tribe, would be a basis for delaying termination. Similarly, once the tribe satisfies its liabilities, the State has the option of immediately converting the tribe back to a reimbursing employer, waiting until the following tax year, or requiring a new election. States may also choose to treat certain delinquencies differently depending on the nature of the delinquency. For example, if a tribe is delinquent in posting the initial required payment bond for purposes of becoming a reimbursing employer, the State may grant reimbursing status immediately upon the bond being paid. Alternatively, if the delinquency is for unpaid reimbursements, the State may wait until the following tax year to again grant reimbursing status.

The IRS will determine any FUTA tax liability resulting from State determinations made under provisions of State law consistent with Section 3309(d), FUTA. To assure proper determination of

FUTA liability, the State will need to advise the IRS and the Department of Labor of any determination it has made concerning an Indian tribe's failure to make required payments or post a required bond and whether the tribe has subsequently satisfied these liabilities.

- What options exist for allocating UC costs when the tribe elects reimbursement status? Under the FUTA, State law must provide for payment by reimbursing employers "of amounts equal to the amounts of compensation attributable under the State law to such service." As explained in UIPL No. 21-80, whether UC paid is attributable to service in the employ of a reimbursing employer (and, therefore, whether the UC costs must be reimbursed by that employer) is to be determined under provisions of State UC law which reasonably interpret and implement FUTA. As a general rule, if an amount may be noncharged to a contributory employer, the State may similarly find that the payment is not "attributable to" a reimbursing employer. When this occurs, there is the possibility of unrecovered UC costs. UIPL No. 44-93 explains acceptable methods for establishing liability for these unrecovered UC costs.
- Is there any affect on Federal sharing under the Extended Benefit (EB) program? Yes. States may no longer claim the Federal share of EB based on services performed for Indian tribes. The Federal-State Extended Unemployment Compensation Act (EUCA) provides that, with exceptions related to certain waiting weeks and rounding of benefits, the Federal share of EB will be 50 percent of benefit costs. (Section 204(a), EUCA.) However, EUCA also provides that Federal sharing will not be provided when the payments are based on services described in Section 3306(c)(7). (Section 204(a)(3), EUCA.) Since, as discussed above, services performed for Indian tribes are now included in Section 3306(c)(7), the Department is prohibited from providing a Federal share based on these services. (The rationale for this prohibition is that the entities in question do not pay the FUTA tax which funds the Federal share of EB.)

How States allocate the costs of EB is controlled by 20 C.F.R. 615.10. Contributory employers may be noncharged the costs of EB. In the case of reimbursing employers, the employer must reimburse at least 50 percent of the EB costs. As is the case for State and local governments, when Federal sharing is not permitted, the State may either charge the tribe for the all its EB costs or socialize its EB costs to the extent allowed by 20 C.F.R. 615.10.

- Does the "between and within terms denial" for employees of education institutions apply? Yes. The between and within terms denial provisions are an exception to the "equal treatment" requirements discussed in item 4.d. (Section 3304(a)(6)(A)(i)-(vi), FUTA.) Some of these provisions are required; others are optional. Denial between and within terms is required based on services performed in an instructional, research or principal administrative (that is, a "professional") capacity. (See UIPL No. 43-83 for a general discussion of these requirements.) When an Indian tribe operates an educational institution, UC based upon professional services for that institution are subject to the between and within terms denial. (Note that educational institutions on tribal lands may be operated by the Federal government. Treatment of these institutions is unchanged. See UIPL No. 11-86.)
- What is the CAA's Transition Rule for Indian Tribes? The CAA's transition rule provides that, if a tribe has unpaid FUTA liabilities prior to its date of enactment, then the services for the tribe "shall not be treated as employment"--that is, the FUTA tax will not be due--provided the tribe reimburses the State's unemployment fund for any UC paid prior to the date of enactment. This transition rule only affects the tribe's liability for FUTA tax prior to the date of enactment of the CAA. It has no effect on the requirement that coverage be extended to tribal services or on the requirement that tribes be offered the reimbursement option.
- Which States must amend their laws? Only States with "Indian tribes" within their State boundaries must amend their laws. These States are:

Alabama

Alaska

Arizona

California

Colorado

Connecticut

Florida

Idaho

Iowa

Kansas

Louisiana

Maine

Massachusetts

Michigan

Minnesota

Mississippi

Montana

Nebraska

Nevada

New Mexico

New York

North Carolina

North Dakota

Oklahoma

Oregon

Rhode Island

South Carolina

South Dakota

Texas

Utah

Washington

Wisconsin

Wyoming

In addition, petitions for Federal recognition have been filed in the following States which do not currently have Federally recognized tribes:

Arkansas

Delaware

Georgia

Indiana

Maryland

Missouri

New Jersey

Ohio

Tennessee

Vermont

Virginia

We recommend that States where Federal recognition has not been granted, but where petitions have been filed, amend their laws to assure State UC law automatically conforms with Federal law in the event Federal recognition is granted.

- By what date must amendments to State UC law be made? The amendments "apply to services performed on or after the date of enactment" of the CAA. (Section 166(e)(1) of the Community Renewal Tax Relief Act of 2000, as enacted by the CAA.) The coverage and reimbursement requirements were, therefore, effective on December 21, 2000, and all affected States must enact conforming legislation immediately and retroactive to December 21, 2000. Because the Department recognizes that States will need time to introduce and enact legislation, the Department will take no enforcement action prior to October 31, 2001.
- Is the Department of Labor supplying model legislative language for States to use? Model legislative language to aid States in developing their amendments is attached. States are not required to use this model legislation. As an alternative to using the model legislation, States may, for example, integrate the coverage provisions into the coverage provisions relating to State and local governments and integrate the reimbursement/bonding provisions into the reimbursement/bonding provisions applicable to all other employers who may elect the reimbursement option.

- **Action Required.** Administrators are requested to provide this information to the appropriate staff. Action should be taken by the States with Indian tribes within their State boundaries listed in item 4.I. to implement the new Federal requirements discussed in this program letter as soon as possible.

- **Inquiries.** Questions should be directed to the appropriate Regional Office.

Attachments - [Listing of Indian Tribes](#)

[Model Legislative Language](#)

uplands, and other habitat types; (4) Migratory bird values and wetlands values; (5) Title holder after proposal is completed; (6) Summary of acquired property rights; (7) Matching Contributions Plan information; (8) Explanation of property donations; (9) Justification for match affiliated with wetlands mitigation banks; and (10) Milestones and completion dates.

Matching Contributions Plan. If you have contributions made in the early phases of a multiphase project and sufficient NAWCA proposals cannot be submitted before the match is more than 2 years old, you may request approval to use the match in the future by submitting a Matching Contributions Plan (Match Plan) with a proposal. A Match Plan must include match that is eligible at the time the proposal is submitted, be submitted with a proposal, may be approved only (in writing) if the proposal with which it is submitted is funded, should not be more than one page long, and should show use of the match over a period no greater than 5 years.

Technical Assessment Questions. The Council uses seven Technical Assessment Questions to evaluate proposals. The questions, subparts, and point values follow. Questions 1 and 2 include priority lists of species, so you need to refer to the web site or the Council Coordinator's office to complete a proposal. Answer the questions for the completed proposal and all tracts in the proposal (grant and match).

1. How does the proposal contribute to the conservation of waterfowl habitat (high-priority species, other priority species, other waterfowl)? 15 points

2. How does the proposal contribute to the conservation of other wetland-dependent or wetland-associated migratory birds (breeding and wintering priority species, in-transit migrants of concern, other wetland-dependent species)? 15 points

3. How does the proposal benefit the North American Waterfowl Management Plan and contribute to sites that have been recognized for wetland values (Joint Ventures, Waterfowl Habitat Areas of Concern, specially recognized areas)? 15 points

4. How does the proposal relate to the National status and trends of wetlands types (acres of decreasing, stable, and increasing wetlands types; acres of uplands)? 10 points

5. How does the proposal contribute to long-term conservation of wetlands and associated habitats (acres accruing benefits in perpetuity, for 26–99 years, for 10–25 years, and for less than 10 years)? 15 points

6. How does the proposal contribute to the conservation of habitat for Federally listed, proposed and candidate endangered species, State-listed species, and other wetland-dependent fish and wildlife (Federal species, State species, other wetland-dependent fish and wildlife)? 10 points

7. How does the proposal satisfy the partnership purpose of the North American Wetlands Conservation Act (ratio of the non-Federal match to the grant request, non-Federal partners who contribute 10 percent of the grant request, partner categories, important partnership aspects)? 20 points

Funding Commitment Letters. Send signed commitment letters from all match partners, including the grant recipient and private landowners (if providing funds or land as match), by the proposal due date. The proposal will be returned if the 1:1 match is not documented by partner letters. Letters must document the exact contribution level identified in the proposal and whether the contribution is in cash, goods, services, or land; the partner's responsibility in the proposal's implementation, including land donations; how the partner was involved in proposal planning; and that the partner is fully aware of how the contribution will be spent.

Location Information. State a central point location for the proposal in terms of latitude and longitude and provide 8.5 by 11-inch color (preferred) maps that give the following information: (1) Location of the tracts within State(s) and counties where grant and match funds will be spent and location of land matches; (2) Location of acquisition priority areas if specific tracts cannot be given; (3) Location of major water control structures and other restoration/enhancement features; (4) Location of natural features, such as rivers or lakes, to show how the proposal fits into the natural landscape; and if applicable, (5) Show where the proposal is in relation to a larger wetlands conservation project.

Standard Form 424 "Application for Federal Assistance" and Assurances Forms B "Non-construction" and D "Construction." All applicants, except the U.S. Fish and Wildlife Service, must send an SF 424 and the B, D, or both Assurances forms with the proposal. All applicants must comply with the laws listed on the Assurances forms. The forms are available via the Internet at <http://www.gsa.gov/forms/> or from the Council Coordinator.

Exhibits and Examples. Examples of various sections of a proposal, a list of eligible and ineligible activities and costs, general information about the

NAWCA program, and a directory are available via the web site or from the Council Coordinator and should be consulted at some time in the proposal development process.

Blank Proposal Forms. The following forms are available from the web site for you to download and use to develop a proposal: A blank proposal form developed using Microsoft Word, a blank proposal form using Word Perfect, and a blank Budget Table using Microsoft Excel.

Dated: March 6, 2000.

Jamie Rappaport Clark,

Director, U.S. Fish and Wildlife Service.

[FR Doc. 00–6024 Filed 3–10–00; 8:45 am]

BILLING CODE 4310–55–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

Indian Entities Recognized and Eligible To Receive Services From the United States Bureau of Indian Affairs

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: Notice is hereby given of the current list of 556 tribal entities recognized and eligible for funding and services from the Bureau of Indian Affairs by virtue of their status as Indian tribes. This notice is published pursuant to Section 104 of the Act of November 2, 1994 (Pub. L. 103–454; 108 Stat. 4791, 4792).

FOR FURTHER INFORMATION CONTACT: Daisy West, Bureau of Indian Affairs, Division of Tribal Government Services, MS–4631–MIB, 1849 C Street, NW, Washington, D.C. 20240. Telephone number: (202) 208–2475.

SUPPLEMENTARY INFORMATION: This notice is published in exercise of authority delegated to the Assistant Secretary—Indian Affairs under 25 U.S.C. 2 and 9 and 209 DM 8.

Published below are lists of federally acknowledged tribes in the contiguous 48 states and in Alaska. The list is updated from the one published on December 30, 1998 (63 FR 71941), to include name changes or corrections, and two additional tribal entities that were acknowledged under 25 CFR Part 83. Those tribal entities are the Matche-be-nash-she-wish Band of Pottawatomi Indians of Michigan, and the Snoqualmie Tribe. The final determinations for federal acknowledgment became effective on

August 23, 1999, and October 6, 1999, respectively.

The listed entities are acknowledged to have the immunities and privileges available to other federally acknowledged Indian tribes by virtue of their government-to-government relationship with the United States as well as the responsibilities, powers, limitations and obligations of such tribes. We have continued the practice of listing the Alaska Native entities separately solely for the purpose of facilitating identification of them and reference to them given the large number of complex Native names.

Dated: March 3, 2000.

Kevin Gover,

Assistant Secretary, Indian Affairs.

Indian Tribal Entities Within the Contiguous 48 States Recognized and Eligible To Receive Services From the United States Bureau of Indian Affairs

- Absentee-Shawnee Tribe of Indians of Oklahoma
- Agua Caliente Band of Cahuilla Indians of the Agua Caliente Indian Reservation, California
- Ak Chin Indian Community of the Maricopa (Ak Chin) Indian Reservation, Arizona
- Alabama-Coushatta Tribes of Texas
- Alabama-Quassarte Tribal Town, Oklahoma
- Alturas Indian Rancheria, California
- Apache Tribe of Oklahoma
- Arapahoe Tribe of the Wind River Reservation, Wyoming
- Aroostook Band of Micmac Indians of Maine
- Assiniboine and Sioux Tribes of the Fort Peck Indian Reservation, Montana
- Augustine Band of Cahuilla Mission Indians of the Augustine Reservation, California
- Bad River Band of the Lake Superior Tribe of Chippewa Indians of the Bad River Reservation, Wisconsin
- Bay Mills Indian Community of the Sault Ste. Marie Band of Chippewa Indians, Bay Mills Reservation, Michigan
- Bear River Band of the Rohnerville Rancheria, California
- Berry Creek Rancheria of Maidu Indians of California
- Big Lagoon Rancheria, California
- Big Pine Band of Owens Valley Paiute Shoshone Indians of the Big Pine Reservation, California
- Big Sandy Rancheria of Mono Indians of California
- Big Valley Band of Pomo Indians of the Big Valley Rancheria, California
- Blackfeet Tribe of the Blackfeet Indian Reservation of Montana
- Blue Lake Rancheria, California
- Bridgeport Paiute Indian Colony of California
- Buena Vista Rancheria of Me-Wuk Indians of California
- Burns Paiute Tribe of the Burns Paiute Indian Colony of Oregon
- Cabazon Band of Cahuilla Mission Indians of the Cabazon Reservation, California
- Cachil DeHe Band of Wintun Indians of the Colusa Indian Community of the Colusa Rancheria, California
- Caddo Indian Tribe of Oklahoma
- Cahuilla Band of Mission Indians of the Cahuilla Reservation, California
- Cahto Indian Tribe of the Laytonville Rancheria, California
- Campo Band of Diegueno Mission Indians of the Campo Indian Reservation, California
- Capitan Grande Band of Diegueno Mission Indians of California:
- Barona Group of Capitan Grande Band of Mission Indians of the Barona Reservation, California
- Viejas (Baron Long) Group of Capitan Grande Band of Mission Indians of the Viejas Reservation, California
- Catawba Indian Nation (aka Catawba Tribe of South Carolina)
- Cayuga Nation of New York
- Cedarville Rancheria, California
- Chemehuevi Indian Tribe of the Chemehuevi Reservation, California
- Cher-Ae Heights Indian Community of the Trinidad Rancheria, California
- Cherokee Nation, Oklahoma
- Cheyenne-Arapaho Tribes of Oklahoma
- Cheyenne River Sioux Tribe of the Cheyenne River Reservation, South Dakota
- Chickasaw Nation, Oklahoma
- Chicken Ranch Rancheria of Me-Wuk Indians of California
- Chippewa-Cree Indians of the Rocky Boy's Reservation, Montana
- Chitimacha Tribe of Louisiana
- Choctaw Nation of Oklahoma
- Citizen Potawatomi Nation, Oklahoma
- Cloverdale Rancheria of Pomo Indians of California
- Cocopah Tribe of Arizona
- Coeur D'Alene Tribe of the Coeur D'Alene Reservation, Idaho
- Cold Springs Rancheria of Mono Indians of California
- Colorado River Indian Tribes of the Colorado River Indian Reservation, Arizona and California
- Comanche Indian Tribe, Oklahoma
- Confederated Salish & Kootenai Tribes of the Flathead Reservation, Montana
- Confederated Tribes of the Chehalis Reservation, Washington
- Confederated Tribes of the Colville Reservation, Washington
- Confederated Tribes of the Coos, Lower Umpqua and Siuslaw Indians of Oregon
- Confederated Tribes of the Goshute Reservation, Nevada and Utah
- Confederated Tribes of the Grand Ronde Community of Oregon
- Confederated Tribes of the Siletz Reservation, Oregon
- Confederated Tribes of the Umatilla Reservation, Oregon
- Confederated Tribes of the Warm Springs Reservation of Oregon
- Confederated Tribes and Bands of the Yakama Indian Nation of the Yakama Reservation, Washington
- Coquille Tribe of Oregon
- Cortina Indian Rancheria of Wintun Indians of California
- Coushatta Tribe of Louisiana
- Cow Creek Band of Umpqua Indians of Oregon
- Coyote Valley Band of Pomo Indians of California
- Crow Tribe of Montana
- Crow Creek Sioux Tribe of the Crow Creek Reservation, South Dakota
- Cuyapaipe Community of Diegueno Mission Indians of the Cuyapaipe Reservation, California
- Death Valley Timbi-Sha Shoshone Band of California
- Delaware Nation, Oklahoma (formerly Delaware Tribe of Western Oklahoma)
- Delaware Tribe of Indians, Oklahoma
- Dry Creek Rancheria of Pomo Indians of California
- Duckwater Shoshone Tribe of the Duckwater Reservation, Nevada
- Eastern Band of Cherokee Indians of North Carolina
- Eastern Shawnee Tribe of Oklahoma
- Elem Indian Colony of Pomo Indians of the Sulphur Bank Rancheria, California
- Elk Valley Rancheria, California
- Ely Shoshone Tribe of Nevada
- Enterprise Rancheria of Maidu Indians of California
- Flandreau Santee Sioux Tribe of South Dakota
- Forest County Potawatomi Community of Wisconsin Potawatomi Indians, Wisconsin
- Fort Belknap Indian Community of the Fort Belknap Reservation of Montana
- Fort Bidwell Indian Community of the Fort Bidwell Reservation of California
- Fort Independence Indian Community of Paiute Indians of the Fort Independence Reservation, California
- Fort McDermitt Paiute and Shoshone Tribes of the Fort McDermitt Indian Reservation, Nevada and Oregon
- Fort McDowell Mohave-Apache Community of the Fort McDowell Indian Reservation, Arizona
- Fort Mojave Indian Tribe of Arizona, California & Nevada
- Fort Sill Apache Tribe of Oklahoma
- Gila River Indian Community of the Gila River Indian Reservation, Arizona

- Grand Traverse Band of Ottawa & Chippewa Indians of Michigan
- Greenville Rancheria of Maidu Indians of California
- Grindstone Indian Rancheria of Wintun-Wailaki Indians of California
- Guidiville Rancheria of California
- Hannahville Indian Community of Wisconsin Potawatomi Indians of Michigan
- Havasupai Tribe of the Havasupai Reservation, Arizona
- Ho-Chunk Nation of Wisconsin (formerly known as the Wisconsin Winnebago Tribe)
- Hoh Indian Tribe of the Hoh Indian Reservation, Washington
- Hoopa Valley Tribe, California
- Hopi Tribe of Arizona
- Hopland Band of Pomo Indians of the Hopland Rancheria, California
- Houlton Band of Maliseet Indians of Maine
- Hualapai Indian Tribe of the Hualapai Indian Reservation, Arizona
- Huron Potawatomi, Inc., Michigan
- Inaja Band of Diegueno Mission Indians of the Inaja and Cosmit Reservation, California
- Ione Band of Miwok Indians of California
- Iowa Tribe of Kansas and Nebraska
- Iowa Tribe of Oklahoma
- Jackson Rancheria of Me-Wuk Indians of California
- Jamestown S'Klallam Tribe of Washington
- Jamul Indian Village of California
- Jena Band of Choctaw Indians, Louisiana
- Jicarilla Apache Tribe of the Jicarilla Apache Indian Reservation, New Mexico
- Kaibab Band of Paiute Indians of the Kaibab Indian Reservation, Arizona
- Kalispel Indian Community of the Kalispel Reservation, Washington
- Karuk Tribe of California
- Kashia Band of Pomo Indians of the Stewarts Point Rancheria, California
- Kaw Nation, Oklahoma
- Keweenaw Bay Indian Community of L'Anse and Ontonagon Bands of Chippewa Indians of the L'Anse Reservation, Michigan
- Kialegee Tribal Town, Oklahoma
- Kickapoo Tribe of Indians of the Kickapoo Reservation in Kansas
- Kickapoo Tribe of Oklahoma
- Kickapoo Traditional Tribe of Texas
- Kiowa Indian Tribe of Oklahoma
- Klamath Indian Tribe of Oregon
- Kootenai Tribe of Idaho
- La Jolla Band of Luiseno Mission Indians of the La Jolla Reservation, California
- La Posta Band of Diegueno Mission Indians of the La Posta Indian Reservation, California
- Lac Courte Oreilles Band of Lake Superior Chippewa Indians of the Lac Courte Oreilles Reservation of Wisconsin
- Lac du Flambeau Band of Lake Superior Chippewa Indians of the Lac du Flambeau Reservation of Wisconsin
- Lac Vieux Desert Band of Lake Superior Chippewa Indians of Michigan
- Las Vegas Tribe of Paiute Indians of the Las Vegas Indian Colony, Nevada
- Little River Band of Ottawa Indians of Michigan
- Little Traverse Bay Bands of Odawa Indians of Michigan
- Los Coyotes Band of Cahuilla Mission Indians of the Los Coyotes Reservation, California
- Lovelock Paiute Tribe of the Lovelock Indian Colony, Nevada
- Lower Brule Sioux Tribe of the Lower Brule Reservation, South Dakota
- Lower Elwha Tribal Community of the Lower Elwha Reservation, Washington
- Lower Sioux Indian Community of Minnesota Mdwakanton Sioux Indians of the Lower Sioux Reservation in Minnesota
- Lummi Tribe of the Lummi Reservation, Washington
- Lytton Rancheria of California
- Makah Indian Tribe of the Makah Indian Reservation, Washington
- Manchester Band of Pomo Indians of the Manchester-Point Arena Rancheria, California
- Manzanita Band of Diegueno Mission Indians of the Manzanita Reservation, California
- Mashantucket Pequot Tribe of Connecticut
- Match-e-be-nash-she-wish Band of Pottawatomi Indians of Michigan
- Mechoopda Indian Tribe of Chico Rancheria, California
- Menominee Indian Tribe of Wisconsin
- Mesa Grande Band of Diegueno Mission Indians of the Mesa Grande Reservation, California
- Mescalero Apache Tribe of the Mescalero Reservation, New Mexico
- Miami Tribe of Oklahoma
- Miccosukee Tribe of Indians of Florida
- Middletown Rancheria of Pomo Indians of California
- Minnesota Chippewa Tribe, Minnesota (Six component reservations: Bois Forte Band (Nett Lake); Fond du Lac Band; Grand Portage Band; Leech Lake Band; Mille Lacs Band; White Earth Band)
- Mississippi Band of Choctaw Indians, Mississippi
- Moapa Band of Paiute Indians of the Moapa River Indian Reservation, Nevada
- Modoc Tribe of Oklahoma
- Mohegan Indian Tribe of Connecticut
- Mooretown Rancheria of Maidu Indians of California
- Morongo Band of Cahuilla Mission Indians of the Morongo Reservation, California
- Muckleshoot Indian Tribe of the Muckleshoot Reservation, Washington
- Muscogee (Creek) Nation, Oklahoma
- Narragansett Indian Tribe of Rhode Island
- Navajo Nation, Arizona, New Mexico & Utah
- Nez Perce Tribe of Idaho
- Nisqually Indian Tribe of the Nisqually Reservation, Washington
- Nooksack Indian Tribe of Washington
- Northern Cheyenne Tribe of the Northern Cheyenne Indian Reservation, Montana
- Northfork Rancheria of Mono Indians of California
- Northwestern Band of Shoshoni Nation of Utah (Washakie)
- Oglala Sioux Tribe of the Pine Ridge Reservation, South Dakota
- Omaha Tribe of Nebraska
- Oneida Nation of New York
- Oneida Tribe of Wisconsin
- Onondaga Nation of New York
- Osage Tribe, Oklahoma
- Ottawa Tribe of Oklahoma
- Otoe-Missouria Tribe of Indians, Oklahoma
- Paiute Indian Tribe of Utah
- Paiute-Shoshone Indians of the Bishop Community of the Bishop Colony, California
- Paiute-Shoshone Tribe of the Fallon Reservation and Colony, Nevada
- Paiute-Shoshone Indians of the Lone Pine Community of the Lone Pine Reservation, California
- Pala Band of Luiseno Mission Indians of the Pala Reservation, California
- Pascua Yaqui Tribe of Arizona
- Paskenta Band of Nomlaki Indians of California
- Passamaquoddy Tribe of Maine
- Pauma Band of Luiseno Mission Indians of the Pauma & Yuima Reservation, California
- Pawnee Nation of Oklahoma
- Pechanga Band of Luiseno Mission Indians of the Pechanga Reservation, California
- Penobscot Tribe of Maine
- Peoria Tribe of Indians of Oklahoma
- Picayune Rancheria of Chukchansi Indians of California
- Pinoleville Rancheria of Pomo Indians of California
- Pit River Tribe, California (includes Big Bend, Lookout, Montgomery Creek & Roaring Creek Rancherias & XL Ranch)
- Poarch Band of Creek Indians of Alabama
- Pokagon Band of Potawatomi Indians of Michigan

- Ponca Tribe of Indians of Oklahoma
Ponca Tribe of Nebraska
Port Gamble Indian Community of the
Port Gamble Reservation, Washington
Potter Valley Rancheria of Pomo Indians
of California
Prairie Band of Potawatomi Indians,
Kansas
Prairie Island Indian Community of
Minnesota Mdewakanton Sioux
Indians of the Prairie Island
Reservation, Minnesota
Pueblo of Acoma, New Mexico
Pueblo of Cochiti, New Mexico
Pueblo of Jemez, New Mexico
Pueblo of Isleta, New Mexico
Pueblo of Laguna, New Mexico
Pueblo of Nambe, New Mexico
Pueblo of Picuris, New Mexico
Pueblo of Pojoaque, New Mexico
Pueblo of San Felipe, New Mexico
Pueblo of San Juan, New Mexico
Pueblo of San Ildefonso, New Mexico
Pueblo of Sandia, New Mexico
Pueblo of Santa Ana, New Mexico
Pueblo of Santa Clara, New Mexico
Pueblo of Santo Domingo, New Mexico
Pueblo of Taos, New Mexico
Pueblo of Tesuque, New Mexico
Pueblo of Zia, New Mexico
Puyallup Tribe of the Puyallup
Reservation, Washington
Pyramid Lake Paiute Tribe of the
Pyramid Lake Reservation, Nevada
Quapaw Tribe of Indians, Oklahoma
Quartz Valley Indian Community of the
Quartz Valley Reservation of
California
Quechan Tribe of the Fort Yuma Indian
Reservation, California & Arizona
Quileute Tribe of the Quileute
Reservation, Washington
Quinault Tribe of the Quinault
Reservation, Washington
Ramona Band or Village of Cahuilla
Mission Indians of California
Red Cliff Band of Lake Superior
Chippewa Indians of Wisconsin
Red Lake Band of Chippewa Indians of
the Red Lake Reservation, Minnesota
Redding Rancheria, California
Redwood Valley Rancheria of Pomo
Indians of California
Reno-Sparks Indian Colony, Nevada
Resighini Rancheria, California
(formerly known as the Coast Indian
Community of Yurok Indians of the
Resighini Rancheria)
Rincon Band of Luiseno Mission
Indians of the Rincon Reservation,
California
Robinson Rancheria of Pomo Indians of
California
Rosebud Sioux Tribe of the Rosebud
Indian Reservation, South Dakota
Round Valley Indian Tribes of the
Round Valley Reservation, California
(formerly known as the Covelo Indian
Community)
Rumsey Indian Rancheria of Wintun
Indians of California
Sac & Fox Tribe of the Mississippi in
Iowa
Sac & Fox Nation of Missouri in Kansas
and Nebraska
Sac & Fox Nation, Oklahoma
Saginaw Chippewa Indian Tribe of
Michigan, Isabella Reservation
Salt River Pima-Maricopa Indian
Community of the Salt River
Reservation, Arizona
Samish Indian Tribe, Washington
San Carlos Apache Tribe of the San
Carlos Reservation, Arizona
San Juan Southern Paiute Tribe of
Arizona
San Manual Band of Serrano Mission
Indians of the San Manual
Reservation, California
San Pasqual Band of Diegueno Mission
Indians of California
Santa Rosa Indian Community of the
Santa Rosa Rancheria, California
Santa Rosa Band of Cahuilla Mission
Indians of the Santa Rosa Reservation,
California
Santa Ynez Band of Chumash Mission
Indians of the Santa Ynez
Reservation, California
Santa Ysabel Band of Diegueno Mission
Indians of the Santa Ysabel
Reservation, California
Santee Sioux Tribe of the Santee
Reservation of Nebraska
Sauk-Suiattle Indian Tribe of
Washington
Sault Ste. Marie Tribe of Chippewa
Indians of Michigan
Scotts Valley Band of Pomo Indians of
California
Seminole Nation of Oklahoma
Seminole Tribe of Florida, Dania, Big
Cypress, Brighton, Hollywood &
Tampa Reservations
Seneca Nation of New York
Seneca-Cayuga Tribe of Oklahoma
Shakopee Mdewakanton Sioux
Community of Minnesota (Prior Lake)
Sheep Ranch Rancheria of Me-Wuk
Indians of California
Sherwood Valley Rancheria of Pomo
Indians of California
Shingle Springs Band of Miwok Indians,
Shingle Springs Rancheria (Verona
Tract), California
Shoalwater Bay Tribe of the Shoalwater
Bay Indian Reservation, Washington
Shoshone Tribe of the Wind River
Reservation, Wyoming
Shoshone-Bannock Tribes of the Fort
Hall Reservation of Idaho
Shoshone-Paiute Tribes of the Duck
Valley Reservation, Nevada
Sisseton-Wahpeton Sioux Tribe of the
Lake Traverse Reservation, South
Dakota
Skokomish Indian Tribe of the
Skokomish Reservation, Washington
Skull Valley Band of Goshute Indians of
Utah
Smith River Rancheria, California
Snoqualmie Tribe, Washington
Soboba Band of Luiseno Mission
Indians of the Soboba Reservation,
California
Sokaogon Chippewa Community of the
Mole Lake Band of Chippewa Indians,
Wisconsin
Southern Ute Indian Tribe of the
Southern Ute Reservation, Colorado
Spirit Lake Tribe, North Dakota
(formerly known as the Devils Lake
Sioux Tribe)
Spokane Tribe of the Spokane
Reservation, Washington
Squaxin Island Tribe of the Squaxin
Island Reservation, Washington
St. Croix Chippewa Indians of
Wisconsin, St. Croix Reservation
St. Regis Band of Mohawk Indians of
New York
Standing Rock Sioux Tribe of North &
South Dakota
Stockbridge-Munsee Community of
Mohican Indians of Wisconsin
Stillaguamish Tribe of Washington
Summit Lake Paiute Tribe of Nevada
Suquamish Indian Tribe of the Port
Madison Reservation, Washington
Susanville Indian Rancheria, California
Swinomish Indians of the Swinomish
Reservation, Washington
Sycuan Band of Diegueno Mission
Indians of California
Table Bluff Reservation—Wiyot Tribe,
California
Table Mountain Rancheria of California
Te-Moak Tribes of Western Shoshone
Indians of Nevada (Four constituent
bands: Battle Mountain Band; Elko
Band; South Fork Band and Wells
Band)
Thlopthlocco Tribal Town, Oklahoma
Three Affiliated Tribes of the Fort
Berthold Reservation, North Dakota
Tohono O'odham Nation of Arizona
Tonawanda Band of Seneca Indians of
New York
Tonkawa Tribe of Indians of Oklahoma
Tonto Apache Tribe of Arizona
Torres-Martinez Band of Cahuilla
Mission Indians of California
Tule River Indian Tribe of the Tule
River Reservation, California
Tulalip Tribes of the Tulalip
Reservation, Washington
Tunica-Biloxi Indian Tribe of Louisiana
Tuolumne Band of Me-Wuk Indians of
the Tuolumne Rancheria of California
Turtle Mountain Band of Chippewa
Indians of North Dakota
Tuscarora Nation of New York
Twenty-Nine Palms Band of Luiseno
Mission Indians of California
United Auburn Indian Community of
the Auburn Rancheria of California
United Keetoowah Band of Cherokee
Indians of Oklahoma

Upper Lake Band of Pomo Indians of Upper Lake Rancheria of California
 Upper Sioux Indian Community of the Upper Sioux Reservation, Minnesota
 Upper Skagit Indian Tribe of Washington
 Ute Indian Tribe of the Uintah & Ouray Reservation, Utah
 Ute Mountain Tribe of the Ute Mountain Reservation, Colorado, New Mexico & Utah
 Utu Utu Gwaitu Paiute Tribe of the Benton Paiute Reservation, California
 Walker River Paiute Tribe of the Walker River Reservation, Nevada
 Wampanoag Tribe of Gay Head (Aquinnah) of Massachusetts
 Washoe Tribe of Nevada & California (Carson Colony, Dresslerville Colony, Woodfords Community, Stewart Community, & Washoe Ranches)
 White Mountain Apache Tribe of the Fort Apache Reservation, Arizona
 Wichita and Affiliated Tribes (Wichita, Keechi, Waco & Tawakonie), Oklahoma
 Winnebago Tribe of Nebraska
 Winnemucca Indian Colony of Nevada
 Wyandotte Tribe of Oklahoma
 Yankton Sioux Tribe of South Dakota
 Yavapai-Apache Nation of the Camp Verde Indian Reservation, Arizona
 Yavapai-Prescott Tribe of the Yavapai Reservation, Arizona
 Yerington Paiute Tribe of the Yerington Colony & Campbell Ranch, Nevada
 Yomba Shoshone Tribe of the Yomba Reservation, Nevada
 Ysleta Del Sur Pueblo of Texas
 Yurok Tribe of the Yurok Reservation, California
 Zuni Tribe of the Zuni Reservation, New Mexico

Native Entities Within the State of Alaska Recognized and Eligible To Receive Services From the United States Bureau of Indian Affairs

Village of Afognak
 Native Village of Akhiok
 Akiachak Native Community
 Akiak Native Community
 Native Village of Akutan
 Village of Alakanuk
 Alatna Village
 Native Village of Aleknagik
 Algaaciq Native Village (St. Mary's)
 Allakaket Village
 Native Village of Ambler
 Village of Anaktuvuk Pass
 Yupiit of Andreafski
 Angoon Community Association
 Village of Aniak
 Anvik Village
 Arctic Village (See Native Village of Venetie Tribal Government)
 Native Village of Atka
 Asa'carsarmiut Tribe (formerly Native Village of Mountain Village)
 Atkasuk Village (Atkasook)
 Village of Atmautluak
 Native Village of Barrow Inupiat
 Traditional Government (formerly Native Village of Barrow)
 Beaver Village
 Native Village of Belkofski
 Village of Bill Moore's Slough
 Birch Creek Tribe (formerly listed as Birch Creek Village)
 Native Village of Brevig Mission
 Native Village of Buckland
 Native Village of Cantwell
 Native Village of Chanega (aka Chenega)
 Chalkyitsik Village
 Village of Chefornak
 Chevak Native Village
 Chickaloon Native Village
 Native Village of Chignik
 Native Village of Chignik Lagoon
 Chignik Lake Village
 Chilkat Indian Village (Klukwan)
 Chilkoot Indian Association (Haines)
 Chinik Eskimo Community (Golovin)
 Native Village of Chistochina
 Native Village of Chitina
 Native Village of Chuathbaluk (Russian Mission, Kuskokwim)
 Chuloonawick Native Village
 Circle Native Community
 Village of Clark's Point
 Native Village of Council
 Craig Community Association
 Village of Crooked Creek
 Curyung Tribal Council (formerly Native Village of Dillingham)
 Native Village of Deering
 Native Village of Diomedea (aka Inalik)
 Village of Dot Lake
 Douglas Indian Association
 Native Village of Eagle
 Native Village of Eek
 Egegik Village
 Eklutna Native Village
 Native Village of Ekuk
 Ekwok Village
 Native Village of Elim
 Emmonak Village
 Evansville Village (aka Bettles Field)
 Native Village of Eyak (Cordova)
 Native Village of False Pass
 Native Village of Fort Yukon
 Native Village of Gakona
 Galena Village (aka Louden Village)
 Native Village of Gambell
 Native Village of Georgetown
 Native Village of Goodnews Bay
 Organized Village of Grayling (aka Holikachuk)
 Gulkana Village
 Native Village of Hamilton
 Healy Lake Village
 Holy Cross Village
 Hoonah Indian Association
 Native Village of Hooper Bay
 Hughes Village
 Huslia Village
 Hydaburg Cooperative Association
 Igiugik Village
 Village of Iliamna
 Inupiat Community of the Arctic Slope
 Iqurmiut Traditional Council (formerly Native Village of Russian Mission)
 Ivanoff Bay Village
 Kaguyak Village
 Organized Village of Kake
 Kaktovik Village (aka Barter Island)
 Village of Kalskag
 Village of Kaltag
 Native Village of Kanatak
 Native Village of Karluk
 Organized Village of Kasaan
 Native Village of Kasigluk
 Kenaitze Indian Tribe
 Ketchikan Indian Corporation
 Native Village of Kiana
 Agdaagux Tribe of King Cove
 King Island Native Community
 Native Village of Kipnuk
 Native Village of Kivalina
 Klawock Cooperative Association
 Native Village of Kluti Kaah (aka Copper Center)
 Knik Tribe
 Native Village of Kobuk
 Kokhanok Village
 New Koliganek Village Council (formerly Koliganek Village)
 Native Village of Kongiganak
 Village of Kotlik
 Native Village of Kotzebue
 Native Village of Koyuk
 Koyukuk Native Village
 Organized Village of Kwethluk
 Native Village of Kwigillingok
 Native Village of Kwinhagak (aka Quinhagak)
 Native Village of Larsen Bay
 Levelock Village
 Lesnoi Village (aka Woody Island)
 Lime Village
 Village of Lower Kalskag
 Manley Hot Springs Village
 Manokotak Village
 Native Village of Marshall (aka Fortuna Ledge)
 Native Village of Mary's Igloo
 McGrath Native Village
 Native Village of Mekoryuk
 Mentasta Traditional Council (formerly Mentasta Lake Village)
 Metlakatla Indian Community, Annette Island Reserve
 Native Village of Minto
 Naknek Native Village
 Native Village of Nanwalek (aka English Bay)
 Native Village of Napaimute
 Native Village of Napakiak
 Native Village of Napaskiak
 Native Village of Nelson Lagoon
 Nenana Native Association
 New Stuyahok Village
 Newhalen Village
 Newtok Village
 Native Village of Nightmute
 Nikolai Village
 Native Village of Nikolski

Ninilchik Village
 Native Village of Noatak
 Nome Eskimo Community
 Nondalton Village
 Noorvik Native Community
 Northway Village
 Native Village of Nuiqsut (aka Nooiksut)
 Nulato Village
 Nunakauyarmiut Tribe (formerly Native Village of Toksook Bay)
 Native Village of Nunapitchuk
 Village of Ohogamiut
 Village of Old Harbor
 Orutsararmiut Native Village (aka Bethel)
 Oscarville Traditional Village
 Native Village of Ouzinkie
 Native Village of Paimiut
 Pauloff Harbor Village
 Pedro Bay Village
 Native Village of Perryville
 Petersburg Indian Association
 Native Village of Pilot Point
 Pilot Station Traditional Village
 Native Village of Pitka's Point
 Platinum Traditional Village
 Native Village of Point Hope
 Native Village of Point Lay
 Native Village of Port Graham
 Native Village of Port Heiden
 Native Village of Port Lions
 Portage Creek Village (aka Ohgsenakale)
 Pribilof Islands Aleut Communities of St. Paul & St. George Islands
 Qagan Tayagungin Tribe of Sand Point Village
 Rampart Village
 Village of Red Devil
 Native Village of Ruby
 Village of Salamatoff
 Organized Village of Saxman
 Native Village of Savoonga
 Saint George Island (See Pribilof Islands Aleut Communities of St. Paul & St. George Islands)
 Native Village of Saint Michael
 Saint Paul Island (See Pribilof Islands Aleut Communities of St. Paul & St. George Islands)
 Native Village of Scammon Bay
 Native Village of Selawik
 Seldovia Village Tribe
 Shageluk Native Village
 Native Village of Shaktoolik
 Native Village of Sheldon's Point
 Native Village of Shishmaref
 Native Village of Shungnak
 Sitka Tribe of Alaska
 Skagway Village
 Village of Sleetmute
 Village of Solomon
 South Naknek Village
 Stebbins Community Association
 Native Village of Stevens
 Village of Stony River
 Takotna Village
 Native Village of Tanacross
 Native Village of Tanana
 Native Village of Tatitlek

Native Village of Tazlina
 Telida Village
 Native Village of Teller
 Native Village of Tetlin
 Central Council of the Tlingit & Haida Indian Tribes
 Traditional Village of Togiak
 Tuluksak Native Community
 Native Village of Tuntutuliak
 Native Village of Tununak
 Twin Hills Village
 Native Village of Tyonek
 Ugashik Village
 Umkumiute Native Village
 Native Village of Unalakleet
 Qawalangin Tribe of Unalaska
 Native Village of Unga
 Village of Venetie (See Native Village of Venetie Tribal Government)
 Native Village of Venetie Tribal Government (Arctic Village and Village of Venetie)
 Village of Wainwright
 Native Village of Wales
 Native Village of White Mountain
 Wrangell Cooperative Association
 Yakutat Tlingit Tribe

[FR Doc. 00-6064 Filed 3-10-00; 8:45 am]

BILLING CODE 4310-02-P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

Indian Gaming

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice of Approved Tribal-State Compact.

SUMMARY: Pursuant to Section 11 of the Indian Gaming Regulatory Act of 1988 (IGRA), Pub. L. 100-497, 25 U.S.C. § 2710, the Secretary of the Interior shall publish, in the **Federal Register**, notice of approved Tribal-State Compacts for the purpose of engaging in Class III gaming activities on Indian lands. The Assistant Secretary—Indian Affairs, Department of the Interior, through his delegated authority, has approved the Gaming Compact between the Flandreau Santee Sioux Tribe and the State of South Dakota, which was executed on December 27, 1999.

DATES: This action is effective March 13, 2000.

FOR FURTHER INFORMATION CONTACT: George T. Skibine, Director, Office of Indian Gaming Management, Bureau of Indian Affairs, Washington, DC 20240, (202) 219-4066.

Dated: February 18, 2000.

Kevin Gover,

Assistant Secretary—Indian Affairs.

[FR Doc. 00-6009 Filed 3-10-00; 8:45 am]

BILLING CODE 4310-02-P

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

[OR-110-0777-30-24-1A; HAG0-0145]

Notice of Availability of Draft Management Plan/Environmental Impact Statement (DEIS) for the Cascade Siskiyou Ecological Emphasis Area

AGENCY: Bureau of Land Management.

ACTION: Notice of Availability of Draft Management Plan/Environmental Impact Statement (DEIS) for the Cascade Siskiyou Ecological Emphasis Area.

SUMMARY: In accordance with Section 202 of the National Environmental Policy Act of 1969 and Section 202 of the Federal Land Policy and Management Act of 1976, a Draft Management Plan/Environmental Impact Statement (DEIS) for the Cascade Siskiyou Ecological Emphasis Area (CSEEA) has been completed for a portion of the Medford District. The DEIS describes and analyzes future options for managing up to 52,407 acres in southern Jackson County, Oregon. The DEIS address boundary issues associated with adjacent BLM administered land in California. Management activity specific to those lands will be addressed by the BLM Redding Field Office.

Decisions generated during this planning process will partially supersede and supplement interim land use allocations and management direction for the CSEEA, which were analyzed in the 1994 Medford Resource Management (RMP) final EIS which was approved in 1995 in the Medford RMP Record of Decision. Major issues which are addressed include ecosystem management direction, potential use of prescribed fire, motorized recreation and possible off-highway-vehicle restrictions, livestock grazing and vegetation management objectives and expansion of existing or potential Areas of critical Environmental Concern.

DATES: Comments will be accepted until June 14, 2000.

ADDRESSES: Comments should be addressed to: Rich Drehobl, Field Manager, Ashland Resource Area, Bureau of Land Management, Medford District Office, 3040 Biddle Road, Medford, Oregon 97504.

Comments, including names and addresses, will be available for public review. Individual respondents may request confidentiality. If you wish to withhold your name and/or address from public review or from disclosure under the Freedom of Information Act,

Model Legislative Language

Section _____. Treatment of Indian Tribes

- (a) The term "employer" shall include any Indian tribe for which service in employment as defined under this Act⁽¹⁾ is performed.
- (b) The term "employment" shall include service performed in the employ of an Indian tribe, as defined in Section 3306(u) of the Federal Unemployment Tax Act (FUTA), provided such service is excluded from "employment" as defined in FUTA solely by reason of Section 3306(c)(7), FUTA, and is not otherwise excluded from "employment" under this Act. For purposes of this section, the exclusions from employment in section [insert provision of State law relating to State and local government exclusions] shall be applicable to services performed in the employ of an Indian tribe.
- (c) Benefits based on service in employment defined in this section shall be payable in the same amount, on the same terms and subject to the same conditions as benefits payable on the basis of other service subject under this Act.
- (d)(1) Indian tribes or tribal units (subdivisions, subsidiaries or business enterprises wholly owned by such Indian tribes) subject to this Act shall pay contributions under the same terms and conditions as all other subject employers, unless they elect to pay into the State unemployment fund amounts equal to the amount of benefits attributable to service in the employ of the Indian tribe.
- (2) Indian tribes electing to make payments in lieu of contributions must make such election in the same manner and under the same conditions as provided in [enter section of State law] pertaining to State and local governments and nonprofit organizations subject to this Act. Indian tribes will determine if reimbursement for benefits paid will be elected by the tribe as a whole, by individual tribal units, or by combinations of individual tribal units.
- (3) Indian tribes or tribal units will be billed for the full amount of benefits attributable to service in the employ of the Indian tribe or tribal unit on the same schedule as other employing units that have elected to make payments in lieu of contributions.
- (4) At the discretion of the commissioner, any Indian tribe or tribal unit that elects to become liable for payments in lieu of contributions shall be required within _____ days after the effective date of its election, to:
- (A) execute and file with the commissioner a surety bond approved by the commissioner or
 - (B) deposit with the commissioner money or securities on the same basis as other employers with the same election option.
- (e)(1)(A) Failure of the Indian tribe or tribal unit to make required payments, including assessments of interest and penalty, within 90 days of receipt of the bill will cause the Indian tribe to lose the option to make payments in lieu of contributions, as described in section (d), for the following tax year unless payment in full is received before contribution rates for next tax year are computed.
- (B) Any Indian tribe that loses the option to make payments in lieu of contributions due to late payment or nonpayment, as described in subparagraph (A), shall have such option reinstated if, after a period of one year, all contributions have been made timely, provided no contributions, payments in lieu of contributions for benefits paid, penalties or interest remain outstanding.

(2)(A) Failure of the Indian tribe or any tribal unit thereof to make required payments, including assessments of interest and penalty, after all collection activities deemed necessary by the commissioner have been exhausted, will cause services performed for such tribe to not be treated as "employment" for purposes of subsection (b).

(B) The commissioner may determine that any Indian tribe that loses coverage under subparagraph (A), may have services performed for such tribe again included as "employment" for purposes of subsection (b) if all contributions, payments in lieu of contributions, penalties and interest have been paid.

(C) The commissioner will notify the United States Internal Revenue Service and the United States Department of Labor of any termination or reinstatement of coverage made under subparagraphs (A) and (B).

(f) Notices of payment and reporting delinquency to Indian tribes or their tribal units shall include information that failure to make full payment within the prescribed time frame:

- (1) will cause the Indian tribe to be liable for taxes under FUTA;
- (2) will cause the Indian tribe to lose the option to make payments in lieu of contributions;
- (3) could cause the Indian tribe to be excepted from the definition of "employer," as provided in paragraph (a), and services in the employ of the Indian tribe, as provided in paragraph (b), to be excepted from "employment."

(g) Extended benefits paid that are attributable to service in the employ of an Indian tribe and not reimbursed by the Federal government shall be financed in their entirety by such Indian tribe.

1. "Act" refers to the State employment security law.