

**S. 371, Blackwater Trading Post Land Transfer Act**

As ordered reported by the Senate Committee on Indian Affairs on March 10, 2021

By Fiscal Year, Millions of Dollars	2021	2021-2026	2021-2031
Direct Spending (Outlays)	0	0	0
Revenues	0	0	0
Increase or Decrease (-) in the Deficit	0	0	0
Spending Subject to Appropriation (Outlays)	*	*	not estimated
Statutory pay-as-you-go procedures apply?	No	<b>Mandate Effects</b>	
Increases on-budget deficits in any of the four consecutive 10-year periods beginning in 2032?	No	Contains intergovernmental mandate?	<b>Yes, Under Threshold</b>
		Contains private-sector mandate?	<b>No</b>
* = between zero and \$500,000.			

S. 371 would direct the Department of the Interior (DOI) to take into trust approximately 55 acres of land in Pinal County, Arizona, owned by the Gila River Indian Community. Under the bill, DOI would hold title to that land for the benefit of the tribe. The bill would require the tribe to fulfill reporting and surveying requirements for DOI to take the land into trust and would prohibit certain types of gaming on that land. Using information provided by DOI, CBO estimates that the administrative costs to implement S. 371 would not be significant.

S. 371 would impose an intergovernmental mandate as defined in the Unfunded Mandates Reform Act (UMRA) by prohibiting state and local governments from taxing land taken into trust for the Gila River Indian Community. Information from Pinal County about taxes and other receipts associated with the land indicates that those foregone revenues would total less than \$20,000 annually, which is far below the annual threshold established in UMRA (\$85 million in 2021, adjusted annually for inflation).

The CBO staff contacts for this estimate are Jon Sperl (for federal costs) and Rachel Austin (for mandates). The estimate was reviewed by H. Samuel Papenfuss, Deputy Director of Budget Analysis.