

**H.R. 1975, Pala Band of Mission Indians Land Transfer Act of 2021**

As passed by the House of Representatives on November 2, 2021

By Fiscal Year, Millions of Dollars	2022	2022-2026	2022-2031
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.			

H.R. 1975 would direct the Department of the Interior (DOI) to take into trust approximately 720 acres of land in San Diego County, California, owned by the Pala Band of Mission Indians. Under the act, DOI would hold title to that land for the benefit of the tribe. The legislation also would prohibit certain types of gaming on those lands. Using information provided by DOI, CBO estimates that the administrative costs the agency would incur to implement H.R. 1975 would not be significant.

H.R. 1975 would impose an intergovernmental mandate as defined in the Unfunded Mandates Reform Act (UMRA). The act would prohibit state and local governments from taxing land taken into trust for the Pala Band of Mission Indians. Based on information from San Diego County, the taxable value of the land that would be placed into trust is approximately \$2.3 million. That taxable value indicates that foregone property tax and fee revenues would fall significantly below the annual threshold established in UMRA (\$85 million in 2021, adjusted annually for inflation).

The act contains no private-sector mandates.

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