

S. 2088, Wounded Knee Massacre Memorial and Sacred Site Act

As ordered reported by the Senate Committee on Indian Affairs on November 15, 2023

By Fiscal Year, Millions of Dollars	2024	2024-2029	2024-2034
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
Increases <i>net direct spending</i> in any of the four consecutive 10-year periods beginning in 2035?	No	Statutory pay-as-you-go procedures apply?	No
		Mandate Effects	
Increases <i>on-budget deficits</i> in any of the four consecutive 10-year periods beginning in 2035?	No	Contains intergovernmental mandate?	Yes, Under Threshold
		Contains private-sector mandate?	No
* = between zero and \$500,000.			

S. 2088 would direct the Department of the Interior (DOI) to place approximately 40 acres of land owned by the Oglala Sioux and Cheyenne River Sioux Tribes in restricted fee status. The two tribes would retain ownership of the land, and the land could not be transferred without the consent of the Congress and the tribes. S. 2088 would limit the use of the land to a memorial and sacred site and prohibit commercial development and gaming activity as outlined in a covenant signed in October 2022. The bill also would require DOI to make any necessary corrections to the survey and legal description of the land. Using information from the department, CBO estimates that the administrative costs to implement S. 2088 would not be significant.

S. 2088 would impose an intergovernmental mandate as defined in the Unfunded Mandates Reform Act (UMRA). The bill would prohibit state and local governments from taxing land placed into restricted fee status for the Oglala Sioux Tribe and the Cheyenne River Sioux Tribe. Reported information on the market value of the land indicates that those forgone revenues would be well below the annual intergovernmental threshold established in UMRA (\$100 million in 2024, adjusted annually for inflation).

The bill contains no private-sector mandates.

See also

[CBO's Cost Estimates Explained](#), [CBO Describes Its Cost-Estimating Process](#), [Glossary](#)



On August 24, 2023, CBO transmitted a [cost estimate for H.R. 3371](#), the Wounded Knee Massacre Memorial and Sacred Site Act, as ordered reported by the House Committee on Natural Resources on June 13, 2023. The two bills are similar, and CBO's estimates of their budgetary effects are the same.

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

A handwritten signature in black ink, appearing to read 'Phillip L. Swagel', with a long, sweeping flourish at the end.

Phillip L. Swagel
Director, Congressional Budget Office