

| S. 277, Pala Band of Mission Indians Land Transfer Act of 2023 As ordered reported by the Senate Committee on Indian Affairs on February 15, 2023 |      |  |               |                         |  |
|---|------|--|---------------|-------------------------|--|
| By Fiscal Year, Millions of Dollars   | 2023 | 2023-2028                                    | 2023-2033     |                         |  |
| Direct Spending (Outlays)   | 0    | 0  | 0             |                         |  |
| Revenues  | 0    | 0  | 0             |                         |  |
| Increase or Decrease (-) in the Deficit   | 0    | 0  | 0             | 0                       |  |
| Spending Subject to<br>Appropriation (Outlays)  | *    | *  | not estimated |                         |  |
| Increases <i>net direct spending</i> in any of the four consecutive 10-year periods beginning in 2034?  | 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 2034?   | No   | Contains intergovernmental mandate?          |               | Yes, Under<br>Threshold |  |
|   |      | Contains private-sector mandat               | e?            | No                      |  |
| * = between zero and \$500,000.   |      | •  |               |                         |  |

- S. 277 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 bill, 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 from DOI, CBO estimates that the administrative costs to implement S. 277 would not be significant.
- S. 277 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 taken into trust for the Pala Band of Mission Indians. Information from San Diego County about taxes and other receipts associated with the land indicates that those forgone revenues would total less than \$13,000 annually, well below the annual intergovernmental threshold established in UMRA (\$99 million in 2023, adjusted annually for inflation).

The bill contains no private-sector mandates.

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

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