

**H.R. 4881, Old Pascua Community Land Acquisition Act**

As ordered reported by the Senate Committee on Indian Affairs on April 6, 2022

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. 4881 would direct the Department of the Interior (DOI) to take into trust about 30 acres of tribally owned lands in Pima County, Arizona, for the benefit of the Pascua Yaqui Tribe. The legislation also would make gaming activities conducted on that land subject to the Indian Gaming Regulatory Act. Using information provided by DOI, CBO estimates that the administrative costs to implement H.R. 4881 would not be significant.

H.R. 4881 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 Pascua Yaqui Tribe. Information reported to the Department of the Interior about taxes associated with the land indicates that those foregone revenues would total less than \$275,000 annually, which is far below the annual threshold established in UMRA (\$85 million in 2021, adjusted annually for inflation).

The bill contains no private-sector mandates as defined in UMRA.

On February 22, 2022, CBO transmitted a [cost estimate for H.R. 4881](#), the Old Pascua Community Land Acquisition Act, as passed by the House of Representatives on November 2, 2021. The two pieces of legislation and CBO's estimates of their budgetary effects are the same.



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