

by the tribal governing body and approved by the Secretary of the Interior. The Secretary of the Interior is authorized to approve amendments to trust agreements entered into pursuant to this subchapter, to permit the distribution of assets to, and the termination of trusts for, minor beneficiaries, not under other legal disability, who have attained or who shall hereafter attain the age of eighteen years.

(Pub. L. 90-117, § 3, Oct. 31, 1967, 81 Stat. 337; Pub. L. 92-439, Sept. 29, 1972, 86 Stat. 742.)

#### AMENDMENTS

1972—Pub. L. 92-439 lowered period of minority from twenty-one to eighteen years of age in subsecs. (a) to (c), qualified the legal disability in subsecs. (b) and (c) to a disability other than one of age, and provided for subsec. (c) authorization of amendments to trust agreements, distribution of assets, and termination of trusts for beneficiaries eighteen years of age without any other legal disability.

#### § 1164. Claims

##### (a) Time for filing; reversion of funds upon failure to file

All claims for per capita shares, whether by a living enrollee or by the heirs or legatees of a deceased enrollee, shall be filed with the area director of the Bureau of Indian Affairs, Anadarko, Oklahoma, not later than three years from October 31, 1967. Thereafter, all claims and the right to file same shall be forever barred and the unclaimed shares shall revert to the tribes.

##### (b) Use of reverted funds

Tribal funds that revert to the tribes pursuant to subsection (a) of this section, including interest and income therefrom, may be advanced or expended for any purpose that is authorized by the tribal governing body.

(Pub. L. 90-117, § 4, Oct. 31, 1967, 81 Stat. 338.)

#### § 1165. Tax exemption

No part of any funds distributed or held in trust under the provisions of this subchapter shall be subject to Federal or State income taxes.

(Pub. L. 90-117, § 5, Oct. 31, 1967, 81 Stat. 338.)

#### § 1166. Costs

##### (a) Payment from judgment fund

All costs incident to making the payments authorized by this subchapter including the costs of payment roll preparation and such sums as may be required to distribute said funds, shall be paid by appropriate withdrawals from the judgment fund and interest on the judgment fund, using the interest fund first.

##### (b) Use of reverted funds

In the event that the sum of money reserved by the Secretary of the Interior to pay the costs of distributing said funds exceeds the amount actually necessary to accomplish this purpose, the money remaining shall revert to the tribes and may be advanced or expended for any purpose that is authorized and approved by the tribal governing body.

(Pub. L. 90-117, § 6, Oct. 31, 1967, 81 Stat. 338.)

#### § 1167. Rules and regulations

The Secretary of the Interior is authorized to prescribe rules and regulations to carry out the provisions of this subchapter.

(Pub. L. 90-117, § 7, Oct. 31, 1967, 81 Stat. 338.)

#### SUBCHAPTER LIX—IOWA TRIBES OF KANSAS AND NEBRASKA AND OF OKLAHOMA: DISTRIBUTION OF JUDGMENT FUND

#### § 1171. Distribution of funds; authorized spending; per capita payment; tax exemption

The funds on deposit in the United States Treasury to the credit of the Iowa Tribes of Kansas and Nebraska and of Oklahoma that were appropriated by the Act of April 30, 1965 (79 Stat. 81), to pay a judgment by the Indian Claims Commission in dockets numbered 138 and 79, and the interest thereon, after payment of attorney fees and other litigation expenses, shall be divided on the basis of 171/279ths (61.29 per centum) to the Iowas of Kansas and Nebraska and 108/279ths (38.71 per centum) to the Iowas of Oklahoma, and the funds so divided, including interest accruing thereon, may be invested or expended for any purpose that is authorized by the respective tribal governing bodies and approved by the Secretary of the Interior. Any per capita distribution of any part of the funds placed to the credit of the Iowa Tribes of Kansas and Nebraska and of Oklahoma shall be payable only to those persons who meet the membership requirements specified in the respective tribal constitutions, and such per capita payments shall not be subject to Federal or State income tax.

(Pub. L. 90-199, Dec. 14, 1967, 81 Stat. 583.)

#### REFERENCES IN TEXT

Act of April 30, 1965, referred to in text, is act Apr. 30, 1965, Pub. L. 89-16, 79 Stat. 81, known as the Second Supplemental Appropriation Act, 1965. That portion of the act which appropriated the funds referred to was not classified to the Code.

The Indian Claims Commission, referred to in text, terminated Sept. 30, 1978. See Codification note set out under former section 70 et seq. of this title.

#### SUBCHAPTER LX—DELAWARE NATION OF INDIANS

#### § 1181. Distribution of judgment fund; preparation of Indian roll; eligibility

The Secretary of the Interior shall prepare a roll of all persons who meet the following requirements for eligibility: (a) They were born on or prior to and living on September 21, 1968; (b) their name or the name of a lineal ancestor appears on the Delaware Indian per capita payroll approved by the Secretary on April 20, 1906, or (c) their name or the name of a lineal ancestor is on or is eligible to be on the constructed base census roll as of 1940 of the Absentee Delaware Tribe of Western Oklahoma, approved by the Secretary of the Interior, or (d) they are lineal descendants of Delaware Indians who were members of the Delaware Nation of Indians as constituted at the time of the Treaty of October 3, 1818 (7 Stat. 188), and their name or the name of a lineal ancestor appears on any available cen-