

§ 677p. Tax exemption; exceptions and time limits; valuation for income tax on gains or losses

No distribution of the assets made under the provisions of this subchapter shall be subject to any Federal or State income tax: *Provided*, That so much of any cash distribution made herein—under as consists of a share of any interest earned on funds deposited in the Treasury of the United States shall not by virtue of this subchapter be exempt from individual income tax in the hands of the recipients for the year in which paid. Property distributed to the mixed-blood group pursuant to the terms of this subchapter shall be exempt from property taxes for a period of seven years from August 27, 1954, unless the original distributee parts with title thereto, either by deed, descent, succession, foreclosure of mortgage, sheriff's sale or other conveyance: *Provided*, That the mortgaging, hypothecation, granting of a right-of-way, or other similar encumbrance of said property shall not be construed as a conveyance subjecting said property to taxation under the provisions of this section. After seven years from August 27, 1954, all property distributed to the mixed-blood members of the tribe under the provisions of this subchapter, and all income derived therefrom by the individual, corporation, or other legal entity, shall be subject to the same taxes, State and Federal, as in the case of non-Indians; except that any corporation organized by the mixed-blood members for the purpose of aiding in the joint management with the tribe and in the distribution of unadjudicated or unliquidated claims against the United States, all gas, oil, and mineral rights of every kind, and all other assets not susceptible to equitable and practicable distribution shall not be subject to corporate income taxes. Any valuation for purposes of Federal income tax on gains or losses shall take as the basis of the particular taxpayer the value of the property on the date title is transferred by the United States pursuant to this subchapter.

(Aug. 27, 1954, ch. 1009, §17, 68 Stat. 876; Aug. 2, 1956, ch. 880, §3, 70 Stat. 936.)

AMENDMENTS

1956—Act Aug. 2, 1956, included within exception clause provisions respecting exemption from corporate income taxes.

§ 677q. Applicability of decedents' estates laws to individual trust property of mixed-blood members

The laws of the United States with respect to probate of wills, determination of heirship, and the administration of estates shall apply to the individual trust property of mixed-blood members of the tribe until Federal supervision is terminated. Thereafter, the laws of the several States, Territories, possessions, and the District of Columbia within which such mixed-blood members reside at the time of their death shall apply.

(Aug. 27, 1954, ch. 1009, §18, 68 Stat. 877.)

§ 677r. Indian claims unaffected

Nothing in this subchapter shall affect any claim heretofore filed against the United States

by the tribe, or the individual bands comprising the tribe.

(Aug. 27, 1954, ch. 1009, §19, 68 Stat. 877.)

§ 677s. Valid leases, permits, liens, etc., unaffected

Nothing in this subchapter shall abrogate any valid lease, permit, license, right-of-way, lien, or other contract heretofore approved.

(Aug. 27, 1954, ch. 1009, §20, 68 Stat. 877.)

§ 677t. Water rights

Nothing in this subchapter shall abrogate any water rights of the tribe or its members.

(Aug. 27, 1954, ch. 1009, §21, 68 Stat. 877.)

§ 677u. Protection of minors, persons non compos mentis, and other members needing assistance; guardians

For the purposes of this subchapter, the Secretary shall protect the rights of members of the tribe who are minors, non compos mentis, or, in the opinion of the Secretary, in need of assistance in conducting their affairs, by such means as he may deem adequate, but appointment of guardians pursuant to State laws, in any case, shall not be required until Federal supervision has terminated.

(Aug. 27, 1954, ch. 1009, §22, 68 Stat. 877.)

§ 677v. Termination of Federal trust; publication; termination of Federal services; application of Federal and State laws

Upon removal of Federal restrictions on the property of each individual mixed-blood member of the tribe, the Secretary shall publish in the Federal Register a proclamation declaring that the Federal trust relationship to such individual is terminated. Thereafter, such individual shall not be entitled to any of the services performed for Indians because of his status as an Indian. All statutes of the United States which affect Indians because of their status as Indians shall no longer be applicable to such member over which supervision has been terminated, and the laws of the several States shall apply to such member in the same manner as they apply to other citizens within their jurisdiction.

(Aug. 27, 1954, ch. 1009, §23, 68 Stat. 877.)

§ 677w. Presentation of development program for full-blood group to eventually terminate Federal supervision

Within three months after August 27, 1954, the business committee of the tribe representing the full-blood group thereof shall present to the Secretary a development program calculated to assist in making the tribe and the members thereof selfsupporting, without any special Government assistance, with a view of eventually terminating all Federal supervision of the tribe and its members.

(Aug. 27, 1954, ch. 1009, §24, 68 Stat. 877; Pub. L. 93-608, §1(15), Jan. 2, 1975, 88 Stat. 1969.)

AMENDMENTS

1975—Pub. L. 93-608 struck out requirement of an annual progress report, through the Secretary, by the