

240 together with the interest accrued thereon and to pro rate such funds among those persons whose names appear on the roll prepared pursuant to section 1051 of this title. The Secretary shall distribute shares payable to living persons enrolled pursuant to section 1051 of this title and shares payable to the heirs and legatees of deceased persons enrolled pursuant to section 1051 of this title according to such rules and regulations as he may prescribe.

(Pub. L. 88-506, § 2, Aug. 30, 1964, 78 Stat. 639.)

#### REFERENCES IN TEXT

Act of May 17, 1963, referred to in text, is Pub. L. 88-25, May 17, 1963, 77 Stat. 43. 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.

#### § 1053. Taxes

The funds distributed in accordance with this subchapter shall not be subject to the Federal or State income tax.

(Pub. L. 88-506, § 3, Aug. 30, 1964, 78 Stat. 639.)

#### § 1054. Costs

Any costs incurred by the Secretary in the preparation of the rolls and in the distribution of payment of pro rata shares in accordance with the provisions of this subchapter shall be paid by appropriate withdrawals from the judgment fund.

(Pub. L. 88-506, § 4, Aug. 30, 1964, 78 Stat. 639.)

#### § 1055. 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. 88-506, § 5, Aug. 30, 1964, 78 Stat. 639.)

### SUBCHAPTER LI—CONFEDERATED TRIBES OF THE COLVILLE RESERVATION: DISTRIBUTION OF JUDGMENT FUND

#### § 1071. Per capita payments to enrolled tribal members; tax exemption

The funds on deposit in the Treasury of the United States to the credit of the Colville Tribe, San Poelils-Nespelem Tribe, Okanogan Tribe, Methow Tribe, and Lake Tribe (certain constituent groups of the Confederated Tribes of the Colville Reservation) that were appropriated to pay a judgment of the Indian Claims Commission dated March 1, 1960, in docket numbered 181, and the funds which may be deposited in the Treasury of the United States to the credit of the said constituent groups or any other constituent groups of the Confederated Tribes of the Colville Reservation to pay any judgments arising out of claims presently pending before the Indian Claims Commission and the interest on said judgments, after payment of attorney fees and expenses, shall be credited to the account of the Confederated Tribes of the Colville Reservation and the Secretary of the Interior is authorized and directed to make a per capita distribution from such funds of \$350, to the ex-

tent that such funds are available, to each enrolled member of the Confederated Tribes of the Colville Reservation. Any part of such funds distributed per capita to the members of the tribes shall not be subject to Federal or State income tax.

(Pub. L. 88-551, Aug. 31, 1964, 78 Stat. 755.)

#### REFERENCES IN TEXT

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.

#### CODIFICATION

Section was not enacted as part of Pub. L. 92-244, Mar. 9, 1972, 86 Stat. 56, which comprises this subchapter.

#### LITIGATION WITH YAKIMA TRIBES OF INDIANS OF THE YAKIMA RESERVATION

Authority to commence or defend in the United States Court of Claims an action to determine claims against judgment fund, see sections 609 and 609a of this title.

#### § 1072. Per capita distribution; limitation of \$950 per share

The funds deposited to the credit of the Confederated Tribes of the Colville Reservation to pay a judgment arising out of proceedings before the Indian Claims Commission in docket numbered 178 and the funds appropriated by the Act of July 6, 1970 (84 Stat. 376), to pay a judgment in favor of the Confederated Tribes of the Colville Reservation, and others, in Indian Claims Commission docket numbered 179, and apportioned to the Confederated Tribes under the Act of April 24, 1961 (75 Stat. 45), and interest thereon, after payment of attorney fees and other litigation expenses, shall be distributed on a per capita basis, each share amounting to not more than \$950, to the extent such funds are available, to each person born on or prior to and living on March 9, 1972, who meets the requirements for membership in the Confederated Tribes of the Colville Reservation. The remaining balance of such funds, and the interest thereon, shall be combined and distributed with any other tribal funds that may hereafter become available for per capita distribution.

(Pub. L. 92-244, § 1, Mar. 9, 1972, 86 Stat. 56.)

#### REFERENCES IN TEXT

Act of July 6, 1970, referred to in text, is act July 6, 1970, Pub. L. 91-305 84 Stat. 376, which was not classified to the Code.

Act of April 24, 1961, referred to in text, is act Apr. 24, 1961, Pub. L. 87-24 75 Stat. 45, which 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.

#### § 1073. Tax exemption; payments to minors and persons under legal disabilities

None of the funds distributed per capita under the provisions of this subchapter shall be subject to Federal or State income tax. Any per capita share payable to a person under twenty-one years of age or to a person under legal disability shall be paid in accordance with such procedures, including the establishment of