

sus roll or any other records acceptable to the Secretary. No person shall be eligible to be enrolled under this section who is not a citizen of the United States. Applications for enrollment must be filed with the Area Director of the Bureau of Indian Affairs, Muskogee, Oklahoma, or the Area Director of the Bureau of Indian Affairs, Anadarko, Oklahoma, on forms prescribed for that purpose. All applications filed shall be reviewed and a judgment of the eligibility of each applicant will be made and recommendation given in writing to the respective area directors by a committee composed of representatives of the two Oklahoma Delaware groups prior to submission of names to the Secretary of the Interior for acceptance on the distribution roll. The determination of the Secretary regarding the utilization of available rolls or records and the eligibility for enrollment of an applicant shall be final.

(Pub. L. 90-508, §1, Sept. 21, 1968, 82 Stat. 861.)

**§ 1182. Division between Cherokee Delawares and the Delaware Tribe of Indians of Western Oklahoma**

There shall be withdrawn from the funds on deposit in the Treasury of the United States to the credit of the Delaware Nation that were appropriated by the Act of October 7, 1964 (78 Stat. 1033), and the interest accrued thereon, using the interest fund first, \$7,000, which shall be divided equally between the Cherokee Delawares and the Delaware Tribe of Indians of Western Oklahoma, and shall be available for claims expenses incurred by the duly authorized personnel of the two tribal groups, as set forth in their joint resolution numbered 4-68 adopted on September 9, 1967.

(Pub. L. 90-508, §2, Sept. 21, 1968, 82 Stat. 861.)

REFERENCES IN TEXT

Act of October 7, 1964, referred to in text, is act Oct. 7, 1964, Pub. L. 88-635, 78 Stat. 1033, known as the Supplemental Appropriation Act, 1965. That portion of the act which appropriated the funds referred to was not classified to the Code.

**§ 1183. Equal share distribution**

After the deduction of attorney fees and expenses, litigation expenses, all costs incident to the provisions of this subchapter, and to making the payments authorized by this subchapter, including the cost of roll preparation, which shall be paid by appropriate withdrawals from the judgment fund, the unexpended balance of the funds on deposit in the Treasury shall be distributed in equal shares to those persons whose names appear on the roll prepared in accordance with section 1181 of this title. No person shall be entitled to more than one per capita share of the funds.

(Pub. L. 90-508, §3, Sept. 21, 1968, 82 Stat. 862.)

**§ 1184. Heirs of deceased enrollees**

The Secretary shall distribute a share payable to a living enrollee directly to such enrollee. The Secretary shall distribute the per capita share of a deceased enrollee to his heirs or legatees upon proof of death and inheritance satis-

factory to the Secretary whose findings upon such proof shall be final and conclusive. Sums payable to enrollees or their heirs or legatees who are less than twenty-one years of age or who are under a legal disability shall be paid in accordance with such procedures as the Secretary determines will best protect their interests.

(Pub. L. 90-508, §4, Sept. 21, 1968, 82 Stat. 862.)

**§ 1185. Tax exemption**

The funds distributed under the provisions of this subchapter shall not be subject to Federal or State income tax.

(Pub. L. 90-508, §5, Sept. 21, 1968, 82 Stat. 862.)

**§ 1186. Rules and regulations**

The Secretary of the Interior is authorized to prescribe rules and regulations to carry out the provisions of this subchapter, including a deadline for filing enrollment applications.

(Pub. L. 90-508, §6, Sept. 21, 1968, 82 Stat. 862.)

SUBCHAPTER LXI—CONFEDERATED TRIBES OF UMATILLA RESERVATION: DISTRIBUTION OF JUDGMENT FUND

**§ 1191. Per capita distribution; trusts for minors and incompetents; payments to heirs or legatees**

The entire unexpended balance of funds that were appropriated by the Act of May 13, 1966 (80 Stat. 141) to pay a judgment by the Indian Claims Commission entered in docket numbers 264, 264A, and 264B in favor of the Confederated Tribes of the Umatilla Indian Reservation, and the interest thereon, less litigation expenses, estimated costs of distribution, and \$200,000 to be used as provided in section 1195 of this title, shall be distributed, per capita, in equal shares to all eligible members of the Confederated Tribes as defined in this subchapter under such terms and conditions as are authorized by the tribal governing body and approved by the Secretary of the Interior, including the establishment of trusts for minors and incompetents. Payments to heirs or legatees shall be made upon proof of death and inheritance satisfactory to the Secretary, whose findings shall be final and conclusive. Such per capita distribution shall be made in three installments of approximately equal amount, the first installment to be made as soon as possible after May 21, 1970, and the next two installments to be made at six-month intervals.

(Pub. L. 91-259, §1, May 21, 1970, 84 Stat. 253.)

REFERENCES IN TEXT

Act of May 13, 1966, referred to in text, is act May 13, 1966, Pub. L. 89-426, 80 Stat. 141, 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.

**§ 1192. Eligibility for per capita payments**

The persons eligible to receive such per capita payments shall be all persons who were living on December 17, 1965, and whose names appear on any of the following: