

**(d) Remaining funds**

The funds remaining after provision is made for the per capita distribution may be used, advanced, expended, invested, or reinvested for any purpose authorized by the tribal governing body and approved by the Secretary of the Interior.

(Pub. L. 92-206, § 7, Dec. 18, 1971, 85 Stat. 738.)

**§ 588. Shoshone Tribe of the Wind River Reservation; distribution of funds**

The funds apportioned to the Shoshone Tribe of the Wind River Reservation shall be placed to its credit in the United States Treasury and shall be distributed in accordance with the provisions of the Act of May 19, 1947, as amended (61 Stat. 102; 25 U.S.C. 611-613).

(Pub. L. 92-206, § 8, Dec. 18, 1971, 85 Stat. 739.)

## REFERENCES IN TEXT

Act of May 19, 1947, referred to in text, is act May 19, 1947, ch. 80, 61 Stat. 102, as amended, which is classified generally to subchapter XIX (§611 et seq.) of this chapter. For complete classification of this Act to the Code, see Tables.

**§ 589. Tax exemption**

Any funds distributed per capita under provisions of sections 581 to 590 of this title shall not be subject to Federal or State income tax.

(Pub. L. 92-206, § 9, Dec. 18, 1971, 85 Stat. 739.)

**§ 590. Rules and regulations**

The Secretary of the Interior is authorized to prescribe rules and regulations to carry out the provisions of sections 581 to 590 of this title.

(Pub. L. 92-206, § 10, Dec. 18, 1971, 85 Stat. 739.)

**§ 590a. Shoshone-Bannock Tribes of the Fort Hall Reservation; credit of funds**

The funds on deposit in the United States Treasury to the credit of the Lemhi Tribe, represented by the Shoshone-Bannock Tribes of Indians of the Fort Hall Reservation, Idaho, appropriated by the Act of May 25, 1971 (Public Law 92-18), to pay a judgment of \$4,500,000 entered by the Indian Claims Commission in docket numbered 326-I, and interest thereon less attorneys' fees and expenses shall be credited to the Shoshone-Bannock Tribes of the Fort Hall Reservation for the claims of said tribes enumerated in docket numbered 326-I.

(Pub. L. 92-442, § 1, Sept. 29, 1972, 86 Stat. 743.)

## REFERENCES IN TEXT

Act of May 25, 1971, referred to in text, is Pub. L. 92-18, May 25, 1971, 85 Stat. 40, known as the Second Supplemental Appropriation Act, 1971, 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.

**§ 590b. Disposition of funds**

The funds credited to the Shoshone-Bannock Tribes of the Fort Hall Reservation pursuant to section 590a of this title, may be advanced, deposited, expended, invested, or reinvested for

any purposes that are authorized by the tribal governing body and approved by the Secretary of the Interior.

(Pub. L. 92-442, § 2, Sept. 29, 1972, 86 Stat. 744.)

**§ 590c. Tax exemption; trusts for minors and persons under legal disability**

None of the funds distributed per capita to members of the tribes under the provisions of sections 590a to 590c of this title shall be subject to Federal or State income taxes. A share or interest payable to enrollees less than eighteen years of age or under legal disability shall be paid in accordance with such procedures, including the establishment of trusts, as the Secretary determines appropriate to protect the best interest of such persons.

(Pub. L. 92-442, § 3, Sept. 29, 1972, 86 Stat. 744.)

## SUBCHAPTER XVI—CHIPPEWA TRIBE OF MINNESOTA

**§ 591. Reservation of Chippewa National Forest lands for Minnesota Chippewa Tribe**

Subject to the payments prescribed by section 592 of this title the following-described lands are hereby eliminated from the Chippewa National Forest and permanently reserved for the use of the Minnesota Chippewa Tribe without in any manner affecting existing reserves for church, cemetery, and other purposes, or individual rights or interest in said lands: South half northwest quarter southwest quarter, southeast quarter southwest quarter, section 12; northwest quarter northwest quarter, west half northeast quarter northwest quarter, south half northwest quarter, west half southwest quarter, lots 2, 4, 5, and 6, section 13; northeast quarter southeast quarter, section 14; lots 11, 12, 13, 3, 4, 6, 7, 8, and 9, section 24, township 142 north, range 31 west, fifth principal meridian, Minnesota, excepting a tract containing approximately one and ninety one-hundredths acres, being that portion of lot 4, section 13, township 142 north, range 31 west, beginning at angle point 1, lot 5, section 13, township 142 north, range 31 west; thence north thirty-three degrees forty-two minutes east one hundred and twenty-nine and five-tenths feet; thence south eighty-nine degrees forty-eight minutes east two hundred and thirty-one and four-tenths feet; thence south one degree fifty-four minutes west eighty-five and two-tenths feet; thence south nine degrees thirty-one minutes east two hundred and five and two-tenths feet; thence south nine degrees no minutes west eighty and four-tenths feet; thence south forty-one degrees nineteen minutes west one hundred and nineteen and four-tenths feet to angle point 4, lot 5; thence along the boundary of lot 5, north fifty-one degrees no minutes west one hundred and twenty and one-tenth feet to angle point 5, lot 5, north thirty-seven degrees forty-five minutes east one hundred and twenty and one-tenth feet to angle point 6, lot 5, north fifty-one degrees no minutes west two hundred and eighty-seven and one-tenth feet to angle point 1, lot 5, and point of beginning.

(June 8, 1940, ch. 285, § 1, 54 Stat. 254.)