

by the Southern Ute Tribal Council and approved by the Secretary of the Interior: *Provided*, That the purchase of taxable lands under this authority shall not operate to remove such lands from the tax rolls: *Provided further*, That neither the transfer to the tribe of tribal funds, nor the distribution thereof to individual members of the tribe, as provided herein, from those funds consisting of compensation for lands acquired by the United States Government, shall be subject to Federal tax: *Provided further*, That any funds advanced for loans by the tribe to individual Indians or associations of Indians shall be subject to regulations established for the making of loans from the revolving loan fund authorized by section 470 of this title: *And provided further*, That no part of the funds authorized to be expended or advanced by this section shall be paid or disbursed to or received by any agent or attorney on account of any contract for services rendered or to be rendered or expenses in the preparation of any suit against the United States.

(June 28, 1954, ch. 405, 68 Stat. 300.)

#### § 676a. Distribution of judgment fund

The Secretary of the Interior is hereby authorized and directed to divide the trust fund belonging to the Confederated Bands of Ute Indians appropriated by the Second Supplemental Appropriations Act, 1965, and deposited in the United States Treasury pursuant to the final judgment entered in Indian Claims Commission docket numbered 327, including the interest thereon, by crediting 60 per centum to the Ute Indian Tribe of the Uintah and Ouray Reservation, and the Ute Distribution Corporation, to the Ute Mountain Tribe of the Ute Mountain Reservation,<sup>1</sup> 20 per centum to the Ute Mountain Tribe of the Ute Mountain Reservation, and 20 per centum for the Southern Ute Tribe of the Southern Ute Reservation. The portion of the trust fund, upon its division as herein directed, credited to the Ute Indian Tribe of the Uintah and Ouray Reservation, to the Ute Distribution Corporation, to the Ute Mountain Tribe of the Ute Mountain Reservation, and to the Southern Ute Tribe of the Southern Ute Reservation, shall be available for use in accordance with existing authorizations for use of funds of the tribes and the Ute Distribution Corporation, including the Act of August 21, 1951 (65 Stat. 193), as amended [25 U.S.C. 671-673], the Act of August 12, 1953 (67 Stat. 540) [25 U.S.C. 674, 675], the Act of June 28, 1954 (68 Stat. 300) [25 U.S.C. 676], and the Act of August 27, 1954 (68 Stat. 868), as amended [25 U.S.C. 677 et seq.]. Any part of such funds that may be distributed to the members of the tribe shall not be subject to Federal or State income taxes.

(Pub. L. 90-60, Aug. 1, 1967, 81 Stat. 164; Pub. L. 90-332, June 7, 1968, 82 Stat. 171.)

#### REFERENCES IN TEXT

The Second Supplemental Appropriations Act, 1965, referred to in text, is Pub. L. 89-16, Apr. 30, 1965, 79 Stat. 81. The trust fund appropriated by the Second Supplemental Appropriations Act, 1965, was provided

<sup>1</sup> So in original.

for by title IV of the Act which was not classified to the Code.

Act of August 27, 1954, referred to in text, is act Aug. 27, 1954, ch. 1009, 68 Stat. 868, as amended, which is classified generally to subchapter XXVIII (§677 et seq.) of this chapter. For complete classification of this Act to the Code, see Tables.

#### AMENDMENTS

1968—Pub. L. 90-332 inserted reference to Ute Mountain Tribe of Ute Mountain Reservation in provisions covering authorized uses of trust funds, inserted reference to Act August 12, 1953, and made minor changes in punctuation.

#### § 676b. Distribution of judgment fund; deductions; availability for certain uses

The unexpended balance of funds on deposit in the Treasury to the credit of the Confederated Bands of Ute Indians appropriated by the Act of May 13, 1966 (80 Stat. 141), pursuant to the final judgment entered in Court of Claims case numbered 47567; and the funds on deposit to the credit of the Ute Tribe of the Uintah and Ouray Reservation, for and on behalf of the Uncompahgre Band of Ute Indians, that were appropriated by the Act of April 30, 1965 (79 Stat. 81), to pay a judgment by the Indian Claims Commission in docket numbered 349; and the interest thereon, less attorney fees and litigation expenses, shall be available for use by the respective tribes in accordance with the Act of August 21, 1951 (65 Stat. 193; 25 U.S.C. 672), the Act of August 12, 1953 (67 Stat. 540; 25 U.S.C. 674), the Act of June 28, 1954 (68 Stat. 300; 25 U.S.C. 676), and the Act of August 27, 1954 (68 Stat. 868; 25 U.S.C. 677), as amended.

(Pub. L. 91-420, § 1, Sept. 25, 1970, 84 Stat. 871.)

#### 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 Court of Claims, referred to in text, and the Court of Customs and Patent Appeals were merged effective Oct. 1, 1982, into a new United States Court of Appeals for the Federal Circuit by Pub. L. 97-164, Apr. 2, 1982, 96 Stat. 25, which also created a United States Claims Court [now United States Court of Federal Claims] that inherited the trial jurisdiction of the Court of Claims. See sections 48, 171 et seq., 791 et seq., and 1491 et seq. of Title 28, Judiciary and Judicial Procedure.

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 Appropriations 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.

Act of August 27, 1954, referred to in text, is act Aug. 27, 1954, ch. 1009, 68 Stat. 868, as amended, which is classified generally to subchapter XXVIII (§677 et seq.) of this chapter. For complete classification of this Act to the Code, see Tables.

#### § 676b-1. Tax exemption

Any portion of the funds distributed per capita to the members of the respective tribes shall not be subject to Federal or State income tax.

(Pub. L. 91-420, § 2, Sept. 25, 1970, 84 Stat. 871.)