

the tribe (including allottees, heirs, and devisees, either adult or minor) are removed two years after September 1, 1954, and the patents or deeds under which titles are then held shall pass the titles in fee simple, subject to any valid encumbrance: *Provided*, That the provisions of this subsection shall not apply to subsurface rights in such lands, and the Secretary is directed to transfer such subsurface rights to one or more trustees designated by him for management for a period not less than 10 years. The title to all interests in trust or restricted land acquired by members of the tribe by devise or inheritance two years or more after September 1, 1954 shall vest in such members in fee simple, subject to any valid encumbrance.

(c) Multiple land ownership; partition; sale; election to purchase; unlocated owner

Prior to the time provided in subsection (b) of this section for the removal of restrictions on land owned by more than one member of a tribe, the Secretary may—

(1) upon request of any of the owners, partition the land and issue to each owner a patent or deed for his individual share that shall become unrestricted two years from September 1, 1954;

(2) upon request of any of the owners and a finding by the Secretary that partition of all or any part of the land is not practicable, cause all or any part of the land to be sold at not less than the appraised value thereof and distribute the proceeds of sale to the owners: *Provided*, That any one or more of the owners may elect before a sale to purchase the other interests in the land at not less than the appraised value thereof, and the purchaser shall receive an unrestricted patent or deed to the land; and

(3) if the whereabouts of none of the owners can be ascertained, cause such lands to be sold and deposit the proceeds of sale in the Treasury of the United States for safekeeping.

(Sept. 1, 1954, ch. 1207, § 6, 68 Stat. 1101.)

§ 747. Property of deceased members

(a) Federal laws inapplicable to probate

The Act of June 25, 1910 (36 Stat. 855), the Act of February 14, 1913 (37 Stat. 678), and other Acts amendatory thereto shall not apply to the probate of the trust and restricted property of the members of a tribe who die six months or more after September 1, 1954.

(b) State, etc., laws applicable to probate

The laws of the several States, Territories, possessions, and the District of Columbia with respect to the probate of wills, the determination of heirs, and the administration of decedents' estates shall apply to the individual property of members of the tribe who die six months after September 1, 1954.

(Sept. 1, 1954, ch. 1207, § 7, 68 Stat. 1102.)

REFERENCES IN TEXT

Act of June 25, 1910, referred to in subsec. (a), is act June 25, 1910, ch. 431, 36 Stat. 855, which enacted sections 47, 93, 151, 202, 337, 344a, 351, 352, 353, 372, 403, 406, 407, and 408 of this title, section 6a-1 of former Title 41, Public Contracts, and section 148 of Title 43, Public

Lands, and amended sections 191, 312, 331, 333, and 336 of this title and sections 104 and 107 of former Title 18, Criminal Code and Criminal Procedure. Sections 104 and 107 of former Title 18 were repealed and restated as sections 1853 and 1856 of Title 18, Crimes and Criminal Procedure, by act June 25, 1948, ch. 645, 62 Stat. 683. Section 6a-1 of former Title 41 was repealed and restated as section 6102(e) of Title 41, Public Contracts, by Pub. L. 111-350, §§ 3, 7(b), Jan. 4, 2011, 124 Stat. 3677, 3855. For complete classification of this Act to the Code, see Tables.

Act of February 14, 1913, referred to in subsec. (a), is act Feb. 14, 1913, ch. 55, 37 Stat. 678, which amended section 373 of this title. For complete classification of this Act to the Code, see Tables.

§ 748. Transfer of federally owned property

The Secretary is authorized, in his discretion, to transfer to a tribe or any member or group of members thereof any federally owned property acquired, withdrawn, or used for the administration of the affairs of the tribe which he deems necessary for Indian use, or to transfer to a public or nonprofit body any such property which he deems necessary to public use and from which members of the tribes will derive benefit.

(Sept. 1, 1954, ch. 1207, § 8, 68 Stat. 1102.)

KANOSH INDIANS, UTAH

Act July 11, 1956, ch. 569, 70 Stat. 528, provided: "That the following-described public domain is hereby declared to be held by the United States in trust for the Kanosh Bank of the Paiute Indian Tribe in Utah, subject to the provisions of the Act of September 1, 1954 (68 Stat. 1099) [this subchapter], with respect to the termination of Federal supervision over all property of such Indians: The southeast quarter, east half northeast quarter, and the northwest quarter northeast quarter, section 35, township 22 south, range 5 west; the west half west half, section 14, and the east half east half, section 15, township 23 south, range 5 west, Salt Lake meridian, Utah, containing 600 acres."

§ 749. Taxes; initial exemption; taxes following distribution; valuation for capital gains and losses

No property distributed under the provisions of this subchapter shall at the time of distribution be subject to Federal or State income tax. Following any distribution of property made under the provisions of this subchapter, such property and any 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: *Provided*, That for the purpose of capital gains or losses the base value of the property shall be the value of the property when distributed to the individual, corporation, or other legal entity.

(Sept. 1, 1954, ch. 1207, § 9, 68 Stat. 1102.)

§ 750. Indian claims unaffected

Nothing contained in this subchapter shall deprive any Indian tribe, band, or other identifiable group of American Indians of any right, privilege, or benefit granted by the Indian Claims Commission Act of August 13, 1946 (ch. 959, 60 Stat. 1049) [25 U.S.C. 70 et seq.], including the right to pursue claims against the United States as authorized by said Act.

(Sept. 1, 1954, ch. 1207, § 10, 68 Stat. 1103.)