used in the following manner: 90 per centum of such funds shall be distributed in equal shares to each person enrolled pursuant to section 1292(c)(1) of this title, and 10 per centum shall remain to the credit of the tribe in the United States Treasury and may be advanced, expended, invested, or reinvested for any purpose that is authorized by the tribal governing body: *Provided*, That the Secretary of the Interior shall not approve the use of the funds remaining to the credit of the tribe until the tribe has organized a legal entity which in the judgment of the Secretary adequately protects the interests of its members.

(Pub. L. 92-456, §4, Oct. 3, 1972, 86 Stat. 762.)

# § 1295. Payments to adults; trusts for minors and persons under legal disability

Sums payable to living enrollees age eighteen or older or to heirs or legatees of deceased enrollees age eighteen or older shall be paid directly to such persons. Sums payable to enrollees or their heirs or legatees who are under age eighteen or who are under legal disability other than minority shall be paid in accordance with such procedures, including the establishment of trusts, as the Secretary of the Interior determines appropriate to protect the best interests of such persons.

(Pub. L. 92–456, §5, Oct. 3, 1972, 86 Stat. 763.)

#### § 1296. Income tax exemption

None of the funds distributed per capita under the provisions of this subchapter shall be subject to Federal or State income taxes.

(Pub. L. 92-456, §6, Oct. 3, 1972, 86 Stat. 763.)

## § 1297. 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. 92-456, §7, Oct. 3, 1972, 86 Stat. 763.)

SUBCHAPTER LXXII—YAVAPAI APACHE TRIBE OF ARIZONA: DISTRIBUTION OF JUDGMENT FUND

# § 1300. Distribution of funds; attorney fees and expenses

The funds appropriated by the Act of July 22, 1969 (83 Stat. 49, 62), to pay a judgment to the Yavapai Indians in Indian Claims Commission dockets numbered 22–E and 22–F, together with any interest thereon, after payment of attorney fees and litigation expenses and the costs of carrying out the provisions of this subchapter, shall be distributed as provided in such sections.

(Pub. L. 92-461, §1, Oct. 6, 1972, 86 Stat. 768.)

### REFERENCES IN TEXT

Act of July 22, 1969, referred to in text, is act July 22, 1969, Pub. L. 91-47, 83 Stat. 49, known as the Second Supplemental Appropriation Act, 1969. Chapter XIII of the act, set out at 83 Stat. 62, appropriated the funds referred to and 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.

## §1300a. Percentage of funds for Payson Indian Band

The Secretary of the Interior shall set aside for the benefit of the Payson Indian Band, at Payson, Arizona, 3.5 per centum of the net judgment funds described in section 1300 of this title, which shall be disposed of pursuant to section 1300a–2 of this title.

(Pub. L. 92-461, §2, Oct. 6, 1972, 86 Stat. 769.)

# § 1300a-1. Membership roll; preparation; eligibility for enrollment; verification; approval

For the purposes of apportioning the funds, the Yavapai Apache Indian Community of the Camp Verde Reservation, the Fort McDowell Mohave-Apache Community, and the Yavapai-Prescott Community shall prepare rolls of all persons who were born on or prior to and living on October 6, 1972, and who are enrolled or entitled to be enrolled in accordance with the respective tribal constitutions or articles of association, as the case may be, in effect on April 1, 1972. The Secretary of the Interior shall verify and approve the rolls.

(Pub. L. 92-461, §3, Oct. 6, 1972, 86 Stat. 769.)

# § 1300a-2. Apportionment of funds; advances, expenditures, investments, or reinvestments; utilization of funds for Payson Band

Upon completion and approval of the rolls as provided in section 1300a-1 of this title, the balance of the funds not set aside pursuant to section 1300a of this title shall be apportioned among the cited groups in section 1300a-1 of this title on the basis of the number of enrollees in each group. The funds so apportioned shall be redeposited in the Treasury of the United States to the credit of the respective groups and may be advanced, expended, invested, or reinvested in any manner authorized by the governing bodies and approved by the Secretary. All funds so accruing to the Payson Band pursuant to section 1300a of this title shall be utilized pursuant to a plan agreed upon between the governing body elected by the Payson Indian community or by the members thereof at a meeting called in accordance with the rules prescribed by the Secretary of the Interior.

(Pub. L. 92-461, §4, Oct. 6, 1972, 86 Stat. 769.)

# § 1300a-3. Tax exemption; trusts and other procedures for protection of minors and persons under legal disability

None of the funds distributed per capita under the provisions of this subchapter shall be subject to Federal or State income taxes. Sums payable to enrollees or heirs or legatees who are less than eighteen years of age or who are under a legal disability shall be paid in accordance with such procedures, including the establishment of trusts, as the Secretary determines appropriate to protect the best interests of such persons.

(Pub. L. 92-461, §5, Oct. 6, 1972, 86 Stat. 769.)

### § 1300a-4. Rules and regulations

The Secretary is authorized to prescribe rules and regulations to carry out the provisions of this subchapter.