

State Act and the Settlement Agreement, the terms of the State Act shall govern. The Settlement Agreement and the State Act shall be maintained on file and available for public inspection at the Department of the Interior.

(c) Laws and regulations of United States

The provisions of any Federal law enacted after October 27, 1993, for the benefit of Indians, Indian nations, tribes, or bands of Indians, which would affect or preempt the application of the laws of the State to lands owned by or held in trust for Indians, or Indian nations, tribes, or bands of Indians, as provided in this subchapter and the South Carolina State Implementing Act, shall not apply within the State of South Carolina, unless such provision of such subsequently enacted Federal law is specifically¹ made applicable within the State of South Carolina.

(d) Eligibility for consideration to become enterprise zone or general purpose foreign trade zone

Notwithstanding the provisions of any other law or regulation, the Tribe shall be eligible to become, sponsor and operate (1) an "enterprise zone" pursuant to title VII of the Housing and Community Development Act of 1987 (42 U.S.C. 11501-11505) or any other applicable Federal (or State) laws or regulations; or (2) a "foreign-trade zone" or "subzone" pursuant to the Foreign Trade Zones Act of 1934, as amended (19 U.S.C. 81a-81u) and the regulations thereunder, to the same extent as other federally recognized Indian Tribes.

(e) General applicability of State law

Consistent with the provisions of section 941b(a)(2) of this title, the provisions of South Carolina Code Annotated, section 27-16-40, and section 19.1 of the Settlement Agreement are approved, ratified, and confirmed by the United States, and shall be complied with in the same manner and to the same extent as if they had been enacted into Federal law.

(f) Subsequent amendments to Settlement Agreement or State Act

Consent is hereby given to the Tribe and the State to amend the Settlement Agreement and the State Act if consent to such amendment is given by both the State and the Tribe, and if such amendment relates to—

- (1) the jurisdiction, enforcement, or application of civil, criminal, regulatory, or tax laws of the Tribe and the State;
- (2) the allocation or determination of governmental responsibility of the State and the Tribe over specified subject matters or specified geographical areas, or both, including provision for concurrent jurisdiction between the State and the Tribe;
- (3) the allocation of jurisdiction between the tribal courts and the State courts; or
- (4) technical and other corrections and revisions to conform the State Act and the Agreement in Principle attached to the State Act to the Settlement Agreement.

(Pub. L. 103-116, §15, Oct. 27, 1993, 107 Stat. 1136.)

¹ So in original. Probably should be "specifically".

REFERENCES IN TEXT

The Housing and Community Development Act of 1987, referred to in subsec. (d), is Pub. L. 100-242, Feb. 5, 1988, 101 Stat. 1815, as amended. Title VII of the Act is classified principally to chapter 120 (§11501 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title of 1988 Amendment note under section 5301 of Title 42 and Tables.

The Foreign Trade Zones Act of 1934, referred to in subsec. (d), probably means act June 18, 1934, ch. 590, 48 Stat. 998, as amended, popularly known as the Foreign Trade Zones Act, which is classified generally to chapter 1A (§81a et seq.) of Title 19, Customs Duties. For complete classification of this Act to the Code, see Tables.

§ 941n. Tax treatment of income and transactions

Notwithstanding any provision of the State Act, the Settlement Agreement, or this subchapter (including any amendment made under section 941m(f) of this title), nothing in this subchapter, the State Act, or the Settlement Agreement—

(1) shall amend or alter title 26, as amended, or any rules or regulations promulgated thereunder, or

(2) shall affect the treatment under title 26 of any person or transaction other than by reason of the restoration of the trust relationship between the United States and the Tribe.

(Pub. L. 103-116, §16, Oct. 27, 1993, 107 Stat. 1137.)

SUBCHAPTER XLIV—AGUA CALIENTE (PALM SPRINGS) RESERVATION OF CALIFORNIA: EQUALIZATION OF ALLOTMENTS

§ 951. Authority to equalize allotments

The Secretary of the Interior (hereinafter called the "Secretary") is authorized and directed to do whatever is necessary and proper to equalize as nearly as possible the values of all allotments of land on the Agua Caliente (Palm Springs) Reservation in California in accordance with the provisions of this subchapter.

(Pub. L. 86-339, §1, Sept. 21, 1959, 73 Stat. 602.)

SHORT TITLE

Pub. L. 86-339, Sept. 21, 1959, 73 Stat. 602, as amended, which enacted this subchapter, is popularly known as the "Agua Caliente Equalization Act of 1959".

EXPIRATION OF RESTRICTION ON DISTRIBUTION OF REVENUES FROM MINERAL SPRINGS PARCEL

Pub. L. 105-308, Oct. 30, 1998, 112 Stat. 2932, provided that:

"SECTION 1. FINDINGS.

"Congress finds that—

"(1) among its purposes, the Act entitled 'An Act to provide for the equalization of allotments on the Agua Caliente (Palm Springs) Reservation in California, and for other purposes', approved September 21, 1959, commonly known as the 'Agua Caliente Equalization Act of 1959' (25 U.S.C. 951 et seq.) (referred to in this section as the 'Act') was intended to provide for a reasonable degree of equalization of the value of allotments made to members of the Agua Caliente Band of Cahuilla Indians;

"(2) the Act was enacted in response to litigation in Federal courts in *Segundo, et al. v. United States*, 123 F. Supp. 554 (1954);

"(3) the case referred to in paragraph (2) was appealed under the case name *United States v. Pierce*,