

ing the establishment of trusts, as the Secretary determines appropriate to protect the best interest of such persons.

(Pub. L. 92-206, § 6, Dec. 18, 1971, 85 Stat. 738.)

§ 587. Funds apportioned to Shoshone-Bannock Tribes of the Fort Hall Reservation

(a) Distribution to enrollees

The funds apportioned to the Shoshone-Bannock Tribes of the Fort Hall Reservation shall be placed to their credit in the United States Treasury. Seventy-five percent of such funds shall be distributed per capita to all persons born on or before and living on December 18, 1971, who are duly enrolled on the roll prepared in accordance with section 585(a) of this title.

(b) Determination of per capita share

The per capita shares shall be determined on the basis of the number of persons eligible for per capitas and the number of persons rejected for per capitas who have taken a timely appeal. The shares of those persons whose appeals are denied shall revert to the Shoshone-Bannock Tribes to be expended for any purpose designated by the tribal governing body and approved by the Secretary.

(c) Trust for minors and persons under legal disability

Sums payable to enrollees or their heirs or legatees who are less than twenty-one 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 of the Interior determines appropriate to protect the best interests of such persons.

(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