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

northwest quarter southwest quarter, southeast quarter southwest quarter, section 12; northwest quarter northwest quarter, west half northeast quarter northwest quarter, south half northwest quarter, west half southwest quarter, lots 2, 4, 5, and 6, section 13; northeast quarter southeast quarter, section 14; lots 11, 12, 13, 3, 4, 6, 7, 8, and 9, section 24, township 142 north, range 31 west, fifth principal meridian, Minnesota, excepting a tract containing approximately one and ninety one-hundredths acres, being that portion of lot 4, section 13, township 142 north, range 31 west, beginning at angle point 1, lot 5, section 13, township 142 north, range 31 west; thence north thirty-three degrees forty-two minutes east one hundred and twenty-nine and five-tenths feet; thence south eighty-nine degrees forty-eight minutes east two hundred and thirty-one and four-tenths feet; thence south one degree fiftyfour minutes west eighty-five and two-tenths feet; thence south nine degrees thirty-one minutes east two hundred and five and two-tenths feet; thence south nine degrees no minutes west eighty and four-tenths feet; thence south fortyone degrees nineteen minutes west one hundred and nineteen and four-tenths feet to angle point 4, lot 5; thence along the boundary of lot 5, north fifty-one degrees no minutes west one hundred and twenty and one-tenth feet to angle point 5, lot 5, north thirty-seven degrees fortyfive minutes east one hundred and twenty and one-tenth feet to angle point 6, lot 5, north fiftyone degrees no minutes west two hundred and eighty-seven and one-tenth feet to angle point 1, lot 5, and point of beginning.

(June 8, 1940, ch. 285, §1, 54 Stat. 254.)

§ 592. Withdrawal of tribal funds to reimburse United States; consent of Minnesota Chippewa Tribe; disposition of receipts

The Secretary of the Interior is hereby authorized to withdraw from the Minnesota Chippewa tribal fund now held in trust in the Treasury of the United States a sufficient sum to reimburse the United States for the land and timber thereon, the value of the land to be calculated at \$1.25 per acre, and the value of the timber to be ascertained by the Secretary of Agriculture after the same has been examined and appraised under his supervision: Provided, however, That the transaction contemplated in this section and section 591 of this title shall be effected only with the consent of the Minnesota Chippewa Tribe expressed through the body authorized to represent it: And provided further, That all money received by the United States under the authority of this subchapter shall be deposited in the Treasury of the United States, and the same is hereby appropriated for the acquisition of forest land within the Chippewa National Forest under the provisions of the Act approved March 1, 1911, as amended (U.S.C., title 16 secs. 513, 519, 521).

(June 8, 1940, ch. 285, §2, 54 Stat. 254.)

REFERENCES IN TEXT

Act approved March 1, 1911, referred to in text, is act Mar. 1, 1911, ch. 186, 36 Stat. 961, as amended, popularly known as the Weeks Law, which is classified to sections $480,\,500,\,513$ to $519,\,521,\,552,\,$ and 563 of Title 16, Continuous Continuous

servation. For complete classification of this Act to the Code, see Short Title note set out under section 552 of Title 16 and Tables.

§ 593. Exchanges of allotted, restricted, and tribal lands for Chippewa National Forest lands

Exchanges of Indian allotted, restricted, and tribal lands for lands in the Chippewa National Forest are hereby authorized. In order to consummate exchanges involving allotted and restricted Indian lands, the Secretary of the Interior is hereby authorized to accept relinquishments or conveyances of Indian lands, which lands shall thereupon become a part of the Chippewa National Forest, and to issue trust patents to the Indians for the lands received by them in exchange: Provided, That with the consent of the Indians involved title to the lands received in any such exchange may be taken in the name of the tribe, in which case the transfer of title shall be evidenced by an order of the Secretary of Agriculture transferring the lands to the Secretary of the Interior in trust for the Minnesota Chippewa Tribe: Provided further, That exchanges involving tribal lands shall be made only with the consent of the Indians and shall be evidenced by appropriate orders of transfer executed by the Secretary of Agriculture and the Secretary of the Interior: And provided further, That the land exchanges authorized herein shall be made on the basis of lands of equal value, and no exchange shall be made unless it is first approved by the Secretary of Agriculture.

(June 8, 1940, ch. 285, §3, 54 Stat. 255.)

§ 594. Distribution of judgment funds; Mississippi Bands; Pillager and Lake Winnibigoshish Bands

The funds on deposit in the Treasury of the United States to the credit of the Minnesota Chippewa Tribe of Indians on behalf of the Mississippi Bands and the Pillager and Lake Winnibigoshish Bands of Chippewa Indians that were appropriated by the Act of October 31, 1965, to pay a judgment by the Indian Claims Commission in docket 18-B, and the interest thereon, after payment of attorney fees and expenses, may be advanced or expended for any purpose that is authorized by the tribal governing bodies of the Minnesota Chippewa Tribe and the White Earth, Leech Lake, and Mille Lacs Reservations with whom the members of the Mississippi Bands and Pillager and Lake Winnibigoshish Bands of Chippewa Indians are affiliated, and approved by the Secretary of the Interior. Only those persons who are descendants of the Mississippi Bands and the Pillager and Lake Winnibigoshish Bands of Chippewa Indians who were born on or prior to and living on September 27, 1967 and who meet the requirements for membership in the Minnesota Chippewa Tribe shall be entitled to share in the use or distribution of the funds. Any part of such funds that may be distributed per capita to the members of the tribe shall not be subject to the Federal or State income tax.

(Pub. L. 90-94, §1, Sept. 27, 1967, 81 Stat. 230.)

REFERENCES IN TEXT

Act of October 31, 1965, referred to in text, is Pub. L. 89-309, Oct. 31, 1965, 79 Stat. 1133. That portion of the