

Missouria Tribe appropriated by the Act of May 19, 1956 (70 Stat. 161, 176), together with accrued interest, in satisfaction of the judgment obtained in the Indian Claims Commission against the United States in docket numbered 11, and to distribute such funds per capita to the persons whose names appear on the roll prepared pursuant to section 871 of this title.

(Pub. L. 85-395, § 2, May 9, 1958, 72 Stat. 105.)

#### REFERENCES IN TEXT

Act of May 19, 1956, referred to in text, is act May 19, 1956, ch. 313, 70 Stat. 161, 176, known as the Second Supplemental Appropriation Act, 1956. That portion of the act which appropriated the funds referred to 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.

### § 873. Per capita payments

#### (a) Enrollees, next of kin or legatees

The Secretary shall make per capita payments directly to a living enrollee, except as provided in subsection (b) of this section. The Secretary shall distribute the share of a person determined to be eligible for enrollment but who dies subsequent to May 9, 1958, and on whose behalf the application is filed and approved, and the share of a deceased enrollee, directly to his next of kin or legatee as determined by the laws of the place of domicile of the decedent, upon proof of death and inheritance satisfactory to the Secretary, whose findings upon such proof shall be final and conclusive.

#### (b) Minors and persons under legal disability

Per capita payments due persons under twenty-one years of age or persons under legal disability shall be made in accordance with the laws of the place of domicile of such person, or in accordance with such procedures as the Secretary determines will adequately protect the best interests of such persons.

#### (c) Payments not subject to debts; tax exemption

No part of any per capita payment shall be subject to any debt or debts, other than to the United States, created prior to May 9, 1958, by a person of Indian blood, and such per capita payments shall not be taxable.

(Pub. L. 85-395, § 3, May 9, 1958, 72 Stat. 106; Pub. L. 86-540, June 29, 1960, 74 Stat. 252.)

#### AMENDMENTS

1960—Subsec. (b). Pub. L. 86-540 authorized per capita payments to be made in accordance with such procedures as the Secretary determines will adequately protect the best interests of the persons.

### § 874. Costs

All costs incurred by the Secretary in the preparation of such roll and in the payment of such per capita shares shall be paid from the judgment fund or the interest accruing thereon.

(Pub. L. 85-395, § 4, May 9, 1958, 72 Stat. 106.)

### § 875. Rules and regulations

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

(Pub. L. 85-395, § 5, May 9, 1958, 72 Stat. 106.)

### § 876. Advances or expenditures from tribal funds; tax exemption

The unexpended balance of funds on deposit in the Treasury of the United States to the credit of the Otoe and Missouria Tribe of Indians that were appropriated by the Act of June 9, 1964, to pay a judgment by the Indian Claims Commission in docket numbered 11-A, and the interest thereon, less payment of attorney fees and expenses, may be advanced or expended for any purpose that is authorized by the tribal governing body and approved by the Secretary of the Interior. Any part of such funds that may be distributed to the members of the tribe shall not be subject to Federal or State income taxes. The sum of \$150,000, and any accrued interest thereon, shall be held in the United States Treasury pending final determination of the Yankton Sioux claim in docket numbered 332-A. Any portion of such sum that is determined to belong to the Otoe and Missouria Tribe shall thereupon become subject to the foregoing provisions of this section.

(Pub. L. 89-661, Oct. 14, 1966, 80 Stat. 911.)

#### REFERENCES IN TEXT

Act of June 9, 1964, referred to in text, is Pub. L. 88-317, June 9, 1964, 78 Stat. 204, 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.

#### CODIFICATION

Section was not enacted as part of Pub. L. 85-395, May 9, 1958, 72 Stat. 105, which comprises this subchapter.

### SUBCHAPTER XXXIX—INDIANS OF OKLAHOMA

### § 881. Potawatomi Indians; disposition of judgment fund; deductions; advances or expenditures for authorized purposes; tax exemption

The funds on deposit in the Treasury of the United States to the credit of the Citizen Band of Potawatomi Indians of Oklahoma that were appropriated by the Act of July 22, 1969 (Public Law 91-47) to pay a judgment by the Indian Claims Commission in docket numbered 96 dated August 27, 1968, and the interest thereon, including the interest accruing thereon, after payment of attorney fees and expenses, may be advanced or expended for any purpose that is authorized by the tribal governing body and approved by the Secretary of the Interior. Any part of such funds that may be distributed per capita to the members of the band shall not be subject to Federal or State income tax.

(Pub. L. 91-401, § 1, Sept. 16, 1970, 84 Stat. 838.)

#### REFERENCES IN TEXT

Act of July 22, 1969, referred to in text, is Pub. L. 91-47, July 22, 1969, 83 Stat. 49, known as the Second Supplemental Appropriation Act, 1969. That portion of the act which appropriated the funds referred to 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.