ber 17, 1975, and covering any of the minerals conveyed by sections 459 and 459b of this title shall be rejected and the advance rental payments returned to the applicants.

# (b) Administration of lands

Subject to the provisions of subsection (a) of this section, the property conveyed by this subchapter shall hereafter be administered in accordance with the laws and regulations applicable to property held in trust by the United States for Indian tribes, including but not limited to sections 396a to 396g of this title.

#### (Pub. L. 94-114, §4, Oct. 17, 1975, 89 Stat. 578.)

## References in Text

The Mineral Leasing Act of 1920, referred to in subsec. (a), is act Feb. 25, 1920, ch. 85, 41 Stat. 437, as amended, known as the Mineral Leasing Act, which is classified generally to chapter 3A (§181 et seq.) of Title 30, Mineral Lands and Mining. For complete classification of this Act to the Code, see Short Title note set out under section 181 of Title 30 and Tables.

# §459d. Gross receipts from conveyed lands

# (a) Deposit to credit of tribe; nonapplicability

Any and all gross receipts derived from, or which relate to, the property conveyed by this subchapter, the Act of July 20, 1956 (70 Stat. 581), the Act of August 2, 1956 (70 Stat. 941), the Act of October 9, 1972 (86 Stat. 795), and section 1 of the Act of October 13, 1972 (86 Stat. 806) which were received by the United States subsequent to its acquisition by the United States under the statutes cited in section 459 of this title and prior to such conveyance, from whatever source and for whatever purpose, including but not limited to the receipts in the special fund of the Treasury as required by section 6 of the Mineral Leasing Act for Acquired Lands of August 7, 1947 (61 Stat. 913, 915) [30 U.S.C. 355], shall as of October 17, 1975, be deposited to the credit of the Indian tribe receiving such land and may be expended by the tribe for such beneficial programs as the tribal governing body may determine: *Provided*, That this section shall not apply to any such receipts received prior to October 17, 1975, from the leasing of public domain minerals which were subject to the Mineral Leasing Act of 1920 (41 Stat. 437) [30 U.S.C. 181 et seq.], as amended and supplemented.

#### (b) Administration of gross receipts

All gross receipts (including but not limited to bonuses, rents, and royalties) hereafter derived by the United States from any contract, permit or lease referred to in section 459c(a) of this title, or otherwise, shall be administered in accordance with the laws and regulations applicable to receipts from property held in trust by the United States for Indian tribes.

#### (Pub. L. 94-114, §5, Oct. 17, 1975, 89 Stat. 579.)

#### References in Text

Act of July 20, 1956, referred to in subsec. (a), is act July 20, 1956, ch. 645, 70 Stat. 581, as amended, which is set out as a note under section 465 of this title. For complete classification of this Act to the Code, see Tables.

Act of August 2, 1956, referred to in subsec. (a), is act Aug. 2, 1956, ch. 886, 70 Stat. 941, which was not classified to the Code.

Act of October 9, 1972, referred to in subsec. (a), is Pub. L. 92-480, Oct. 9, 1972, 86 Stat. 795, which was not classified to the Code.

Section 1 of the Act of October 13, 1972, referred to in subsec. (a), is section 1 of Pub. L. 92-488, Oct. 13, 1972, 86 Stat. 806, which was not classified to the Code.

For statutes cited in section 459 of this title, referred to in subsec. (a), see text of such section and References in Text note set out thereunder.

The Mineral Leasing Act of 1920, referred to in subsec. (a), is act Feb. 25, 1920, ch. 85, 41 Stat. 437, as amended, known as the Mineral Leasing Act, which is classified generally to chapter 3A (§181 et seq.) of Title 30, Mineral Lands and Mining. For complete classification of this Act to the Code, see Short Title note set out under section 181 of Title 30 and Tables.

### § 459e. Tax exemption for conveyed lands and gross receipts; distribution of gross receipts to tribal members

All property conveyed to tribes pursuant to this subchapter and all the receipts therefrom referred to in section 459d of this title, shall be exempt from Federal, State, and local taxation so long as such property is held in trust by the United States. Any distribution of such receipts to tribal members shall neither be considered as income or resources of such members for purposes of any such taxation nor as income, resources, or otherwise utilized as the basis for denying or reducing the financial assistance or other benefits to which such member or his household would otherwise be entitled to under the Social Security Act [42 U.S.C. 301 et seq.] or any other Federal or federally assisted program.

(Pub. L. 94-114, §6, Oct. 17, 1975, 89 Stat. 579.)

# References in Text

The Social Security Act, referred to in text, is act Aug. 14, 1935, ch. 531, 49 Stat. 620, as amended, which is classified generally to chapter 7 (\$ 301 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables.

# SUBCHAPTER V—PROTECTION OF INDIANS AND CONSERVATION OF RESOURCES

# §461. Allotment of land on Indian reservations

On and after June 18, 1934, no land of any Indian reservation, created or set apart by treaty or agreement with the Indians, Act of Congress, Executive order, purchase, or otherwise, shall be allotted in severalty to any Indian.

(June 18, 1934, ch. 576, §1, 48 Stat. 984.)

#### SHORT TITLE OF 2004 AMENDMENT

Pub. L. 108-204, §1(a), Mar. 2, 2004, 118 Stat. 542, provided that: "This Act [amending sections 476, 640d-24, and 712e of this title and provisions set out as notes under section 301 of Title 7, Agriculture, section 7420 of Title 10, Armed Forces, and section 431 of Title 16, Conservation] may be cited as the 'Native American Technical Corrections Act of 2004'."

#### SHORT TITLE

Act June 18, 1934, which enacted this section and sections 462, 463, 464, 465, 466 to 470, 471, 472, 473, 474, 475, 476 to 478, and 479 of this title, is popularly known as the "Indian Reorganization Act".

# §462. Existing periods of trust and restrictions on alienation extended

The existing periods of trust placed upon any Indian lands and any restriction on alienation