

plemental Appropriation Act, 1965. That portion of the act which appropriated the funds referred to was not classified to the Code.

#### § 1183. Equal share distribution

After the deduction of attorney fees and expenses, litigation expenses, all costs incident to the provisions of this subchapter, and to making the payments authorized by this subchapter, including the cost of roll preparation, which shall be paid by appropriate withdrawals from the judgment fund, the unexpended balance of the funds on deposit in the Treasury shall be distributed in equal shares to those persons whose names appear on the roll prepared in accordance with section 1181 of this title. No person shall be entitled to more than one per capita share of the funds.

(Pub. L. 90-508, § 3, Sept. 21, 1968, 82 Stat. 862.)

#### § 1184. Heirs of deceased enrollees

The Secretary shall distribute a share payable to a living enrollee directly to such enrollee. The Secretary shall distribute the per capita share of a deceased enrollee to his heirs or legatees upon proof of death and inheritance satisfactory to the Secretary whose findings upon such proof shall be final and conclusive. 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 as the Secretary determines will best protect their interests.

(Pub. L. 90-508, § 4, Sept. 21, 1968, 82 Stat. 862.)

#### § 1185. Tax exemption

The funds distributed under the provisions of this subchapter shall not be subject to Federal or State income tax.

(Pub. L. 90-508, § 5, Sept. 21, 1968, 82 Stat. 862.)

#### § 1186. Rules and regulations

The Secretary of the Interior is authorized to prescribe rules and regulations to carry out the provisions of this subchapter, including a deadline for filing enrollment applications.

(Pub. L. 90-508, § 6, Sept. 21, 1968, 82 Stat. 862.)

#### SUBCHAPTER LXI—CONFEDERATED TRIBES OF UMATILLA RESERVATION: DISTRIBUTION OF JUDGMENT FUND

#### § 1191. Per capita distribution; trusts for minors and incompetents; payments to heirs or legatees

The entire unexpended balance of funds that were appropriated by the Act of May 13, 1966 (80 Stat. 141) to pay a judgment by the Indian Claims Commission entered in docket numbers 264, 264A, and 264B in favor of the Confederated Tribes of the Umatilla Indian Reservation, and the interest thereon, less litigation expenses, estimated costs of distribution, and \$200,000 to be used as provided in section 1195 of this title, shall be distributed, per capita, in equal shares to all eligible members of the Confederated Tribes as defined in this subchapter under such

terms and conditions as are authorized by the tribal governing body and approved by the Secretary of the Interior, including the establishment of trusts for minors and incompetents. Payments to heirs or legatees shall be made upon proof of death and inheritance satisfactory to the Secretary, whose findings shall be final and conclusive. Such per capita distribution shall be made in three installments of approximately equal amount, the first installment to be made as soon as possible after May 21, 1970, and the next two installments to be made at six-month intervals.

(Pub. L. 91-259, § 1, May 21, 1970, 84 Stat. 253.)

#### REFERENCES IN TEXT

Act of May 13, 1966, referred to in text, is act May 13, 1966, Pub. L. 89-426, 80 Stat. 141, 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.

#### § 1192. Eligibility for per capita payments

The persons eligible to receive such per capita payments shall be all persons who were living on December 17, 1965, and whose names appear on any of the following:

(a) The membership roll of the Confederated Tribes as of June 15, 1957, as approved by the Bureau of Indian Affairs on January 10, 1958, or

(b) The supplemental membership roll as of April 12, 1960, approved by the Bureau of Indian Affairs on January 27, 1961, and also any other persons born after July 1, 1949, and living on or at any time between December 17, 1965, and May 21, 1970, who were either enrolled as of May 21, 1970, or became entitled to enrollment under section (b), article IV of the constitution and bylaws of the Confederated Tribes adopted November 4, 1949, as determined by the Secretary of the Interior or his authorized representative.

(Pub. L. 91-259, § 2, May 21, 1970, 84 Stat. 254.)

#### § 1193. Status of funds pending distribution

Until distributed such funds shall remain tribal funds and the shares herein designated for the eligible members shall constitute inheritable property from and after December 17, 1965.

(Pub. L. 91-259, § 3, May 21, 1970, 84 Stat. 254.)

#### § 1194. Per capita distributions as exempt from taxation

The per capita distributions of such funds shall not be subject to Federal or State income tax.

(Pub. L. 91-259, § 4, May 21, 1970, 84 Stat. 254.)

#### § 1195. Disposition of funds withheld from per capita distribution

The \$200,000 withheld from per capita distribution pursuant to section 1191 of this title shall be invested or placed in trust with an institutional trustee by the Secretary of the Interior, under terms and conditions approved by the tribal governing body. The income from the investment or trust, together with such invasions of the principal or trust corpus as the Secretary deems desirable, shall be used for the education