

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

of members of the tribe until such time as the tribal governing body, with the approval of the Secretary, determines that the funds should be used in some other manner.

(Pub. L. 91-259, § 5, May 21, 1970, 84 Stat. 254.)

SUBCHAPTER LXII—SIOUX TRIBE OF MONTANA: DISTRIBUTION OF JUDGMENT FUND

§ 1201. Per capita distributions to tribal members; attorney's fees, expenses, and other deductions; eligibility of members

The funds appropriated by the Act of October 21, 1968 (82 Stat. 1190, 1198), to pay a judgment to the Sioux Tribe of the Fort Peck Reservation, Montana, in Indian Claims Commission Docket Numbered 279A and the interest thereon, after payment of attorney's fees and all appropriate expenses, and after deducting \$50,000 to be used as provided in section 1205 of this title, and after deducting the estimated costs of distribution, shall be distributed per capita to each person born on or before, and living on, June 19, 1970, who is a citizen of the United States and duly enrolled, on a roll approved by the Secretary of the Interior, as a member of the Sioux Tribe of the Fort Peck Reservation, in accordance with eligibility requirements and procedures agreed upon by the Secretary of the Interior and the tribe, or its authorized representatives.

(Pub. L. 91-283, § 1, June 19, 1970, 84 Stat. 313.)

REFERENCES IN TEXT

Act of October 21, 1968, referred to in text, is act Oct. 21, 1968, Pub. L. 90-608, 82 Stat. 1190, known as the Supplemental Appropriation Act, 1969. Chapter XII of act Oct. 21, 1968, set out at 82 Stat. 1198, appropriated the funds referred to and 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.

§ 1202. Per capita shares; reversion to tribe; use of reverted funds

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 Sioux Tribe of the Fort Peck Reservation, Montana, to be expended for any purpose designated by the tribe and approved by the Secretary.

(Pub. L. 91-283, § 2, June 19, 1970, 84 Stat. 313.)

§ 1203. Protection of 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.

(Pub. L. 91-283, § 3, June 19, 1970, 84 Stat. 313.)

§ 1204. Tax exemption

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

(Pub. L. 91-283, § 4, June 19, 1970, 84 Stat. 313.)

§ 1205. Amount of agreed contribution to joint account for expenditure for official salaries and expenses of Fort Peck Tribes; discretionary per capita distributions

Upon agreement by the Fort Peck Sioux Tribe and the Fort Peck Assiniboine Tribe on the amount each agrees to contribute from any award to each tribe in Indian Claims Commission Docket No. 279A, the agreed contribution of the Fort Peck Sioux Tribe shall be withdrawn from the \$50,000, and interest thereon, withheld from per capita distribution pursuant to section 1201 of this title, and credited to the joint account for expenditure pursuant to the Act of June 29, 1954 (68 Stat. 329): *Provided*, That upon request of the Fort Peck Sioux Tribe the Secretary of the Interior in his discretion may distribute all or part of the aforesaid \$50,000 and interest thereon per capita to each person eligible under section 1201 of this title.

(Pub. L. 91-283, § 5, June 19, 1970, 84 Stat. 313.)

REFERENCES IN TEXT

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.

Act of June 29, 1954, referred to in text, is act June 29, 1954, ch. 421, 68 Stat. 329, which was not classified to the Code.

SUBCHAPTER LXIII—TLINGIT AND HAIDA INDIANS OF ALASKA

§ 1211. Distribution of fund; authorized spending; tax exemption

The unexpended funds and interest thereon on deposit in the Treasury of the United States to the credit of and otherwise invested by the Secretary of the Interior for the account of the Tlingit and Haida Indians of Alaska which were appropriated by the Act of July 9, 1968 (82 Stat. 307), to pay the judgment of the Court of Claims in the case entitled. *The Tlingit and Haida Indians of Alaska, et al. versus The United States*, numbered 47900, after payment of attorney fees and expenses, may be advanced, expended, invested or used for any purpose and in any manner authorized by the Central Council of the Tlingit and Haida Indians of Alaska and approved by the Secretary of the Interior. Any of such funds that may be distributed under the provisions of this subchapter shall not be subject to Federal or State income taxes.

(Pub. L. 91-335, July 13, 1970, 84 Stat. 431.)

REFERENCES IN TEXT

Act of July 9, 1968, referred to in text, is act July 9, 1968, Pub. L. 90-392, 82 Stat. 307, known as the Second Supplemental Appropriation Act, 1968. That portion of the act which appropriated the funds referred to was not classified to the Code.

The Court of Claims, referred to in text, and the Court of Customs and Patent Appeals were merged effective Oct. 1, 1982, into a new United States Court of Appeals for the Federal Circuit by Pub. L. 97-164, Apr. 2, 1982, 96 Stat. 25, which also created a United States Claims Court [now United States Court of Federal Claims] that inherited the trial jurisdiction of the Court of Claims. See sections 48, 171 et seq., 791 et seq., and 1491 et seq. of Title 28, Judiciary and Judicial Procedure.