

to a plan agreed upon between the governing body elected by the Payson Indian community or by the members thereof at a meeting called in accordance with the rules prescribed by the Secretary of the Interior.

(Pub. L. 92-461, §4, Oct. 6, 1972, 86 Stat. 769.)

**§ 1300a-3. Tax exemption; trusts and other procedures for protection of minors and persons under legal disability**

None of the funds distributed per capita under the provisions of this subchapter shall be subject to Federal or State income taxes. Sums payable to enrollees or heirs or legatees who are less than eighteen 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 determines appropriate to protect the best interests of such persons.

(Pub. L. 92-461, §5, Oct. 6, 1972, 86 Stat. 769.)

**§ 1300a-4. Rules and regulations**

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

(Pub. L. 92-461, §6, Oct. 6, 1972, 86 Stat. 769.)

SUBCHAPTER LXXIII—KICKAPOO INDIANS OF KANSAS AND OKLAHOMA: DISTRIBUTION OF JUDGMENT FUND

**§ 1300b. Disposition of judgment funds; division of funds on basis of tribal membership rolls; net tribal credits**

The funds on deposit in the Treasury of the United States to the credit of the Kickapoo Indians of Kansas and Oklahoma to pay judgments by the Indian Claims Commission in dockets 316, 316-A, 317, 145, and 193, together with interest thereon, after payment of attorney fees and litigation expenses, shall be divided on the basis of membership of the respective tribes current as of October 6, 1972. For the purpose of adjusting the offsets allowed in docket 316, the Secretary of the Interior shall use the gross award (land value) as a basis for his computation, deduct therefrom the consideration paid, the offsets expended for the Kickapoo Tribe prior to its separation into two tribal entities, attorney fees and litigation expenses, and, after making the division of the balance as provided herein, shall deduct \$44,759.45 from the proportionate share of the Kickapoo Tribe of Kansas and \$118,661.24 from the proportionate share of the Kickapoo Tribe of Oklahoma. The balances remaining shall be the net amount to be placed to the credit of the respective tribes.

(Pub. L. 92-467, §1, Oct. 6, 1972, 86 Stat. 781.)

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.

**§ 1300b-1. Distribution of shares**

**(a) Per capita shares to tribal members**

The funds divided and credited under section 1300b of this title, and the funds appropriated to

pay a judgment recovered by the Kickapoo Indians of Oklahoma in docket numbered 318, including the interest thereon, after the payment of attorney fees and other litigation expenses, shall be used as follows: 75 per centum shall be distributed in equal per capita shares to each person whose name appears on or is entitled to appear on the membership roll of the Kickapoo Tribe of Oklahoma and 90 per centum shall be distributed in equal per capita shares to each person whose name appears on or is entitled to appear on the membership roll of the Kickapoo Tribe of Kansas if such person was born on or prior to and is living on October 6, 1972.

**(b) Use of balance for advances, etc.**

The balance of each tribe's share of the funds may be advanced, expended, invested, or reinvested for any purposes that are authorized by the tribal governing bodies and approved by the Secretary of the Interior.

(Pub. L. 92-467, §2, Oct. 6, 1972, 86 Stat. 781.)

**§ 1300b-2. Approval of plans for use of money after submission to Congressional committees**

The Secretary of the Interior shall approve no plans for the use of the money specified in section 1300b-1(b) of this title for the Kickapoo Tribes of Kansas and Oklahoma until at least thirty days after the plans have been submitted by the Secretary to the Committees on Interior and Insular Affairs of the Senate and House of Representatives.

(Pub. L. 92-467, §3, Oct. 6, 1972, 86 Stat. 781.)

CHANGE OF NAME

Committee on Interior and Insular Affairs of the Senate abolished and replaced by Committee on Energy and Natural Resources of the Senate, effective Feb. 11, 1977. See Rule XXV of Standing Rules of the Senate, as amended by Senate Resolution No. 4, Ninety-fifth Congress (popularly cited as the "Committee System Reorganization Amendments of 1977"), approved Feb. 4, 1977. Section 105 of Senate Resolution No. 4 established a temporary Select Committee on Indian Affairs having jurisdiction over matters relating to Indian affairs (such matters previously having been within the jurisdiction of the Committee on Interior and Insular Affairs). Senate Resolution No. 127, June 6, 1984, Ninety-eighth Congress, established the Select Committee on Indian Affairs as a permanent committee of the Senate, and section 25 of Senate Resolution No. 71, Feb. 25, 1993, One Hundred Third Congress, redesignated the Select Committee on Indian Affairs as the Committee on Indian Affairs.

Committee on Interior and Insular Affairs of the House of Representatives changed to Committee on Natural Resources of the House of Representatives on Jan. 5, 1993, by House Resolution No. 5, One Hundred Third Congress.

**§ 1300b-3. Per capita payments; trusts and other procedures for protection of minors and persons under legal disability**

Any sums payable per capita to persons 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.