

Interior determines appropriate to protect the best interests of such persons.

(Pub. L. 92-468, §4, Oct. 6, 1972, 86 Stat. 782.)

#### § 1300c-4. Tax exemption

None of the funds distributed per capita under the provisions of this subchapter shall be subject to Federal or State income taxes.

(Pub. L. 92-468, §5, Oct. 6, 1972, 86 Stat. 782.)

#### § 1300c-5. Rules and regulations

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

(Pub. L. 92-468, §6, Oct. 6, 1972, 86 Stat. 782.)

### SUBCHAPTER LXXV—MISSISSIPPI SIOUX TRIBES: DISTRIBUTION OF JUDGMENT FUND

#### PART A—1972 DISTRIBUTION AUTHORITY

#### § 1300d. Distribution of funds; attorney fees and expenses

The funds appropriated by the Act of June 19, 1968 (82 Stat. 239), to pay compromise judgments to the Mdewakanton and Wahpakoota Tribe of Sioux Indians, and the Sisseton and Wahpeton Tribes of Sioux Indians, in Indian Claims Commission dockets numbered 142, 359, 360, 361, 362, and 363, together with interest thereon, after payment of attorney fees and litigation expenses and the costs of carrying out the provisions of this part, shall be distributed as provided in this part.

(Pub. L. 92-555, §1, Oct. 25, 1972, 86 Stat. 1168.)

#### REFERENCES IN TEXT

Act of June 19, 1968, referred to in text, is act June 19, 1968, Pub. L. 90-352, 82 Stat. 239. 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.

#### SHORT TITLE

Pub. L. 105-387, §1, Nov. 13, 1998, 112 Stat. 3471, provided that: "This Act [enacting part B of this subchapter and amending sections 1300d-3 and 1300d-4 of this title] may be cited as the 'Mississippi Sioux Tribes Judgment Fund Distribution Act of 1998'."

#### § 1300d-1. Lower Council Sioux

##### (a) Membership rolls; applications

The Flandreau Santee Sioux Tribe of South Dakota and the Santee Sioux Tribe of Nebraska shall bring current their membership rolls as of October 25, 1972. The Lower Sioux Indian Community at Morton, Minnesota, the Prairie Island Indian Community at Welch, Minnesota, and the Shakopee Mdewakanton Sioux Community of Minnesota shall prepare rolls of their members who are lineal descendants of the Mdewakanton and Wahpakoota Tribes, and who were born on or prior to and are living on October 25, 1972, using available records and rolls at the local agency and area offices, and any other available records and rolls. Applications for enrollment

must be filed with each group named in this section and such rolls shall be subject to approval of the Secretary of the Interior. The Secretary's determination on all applications shall be final.

##### (b) Roll of lineal descendants; applications

The Secretary of the Interior shall prepare a roll of the lineal descendants of the Mdewakanton and Wahpakoota Tribe who were born on or prior to and are living on October 25, 1972, whose names or the names of a lineal ancestor appears on any available records and rolls acceptable to the Secretary, and who are not members of any of the organized groups listed in subsection (a) of this section. Applications for enrollment must be filed with the Area Director, Bureau of Indian Affairs, Aberdeen, South Dakota. The Secretary's determination on all applications for enrollment shall be final.

(Pub. L. 92-555, title I, §101, Oct. 25, 1972, 86 Stat. 1168.)

#### § 1300d-2. Apportionment of funds; deposit in United States Treasury; per capita shares; advances, deposits, expenditures, investments, or reinvestments for approved purposes

After deducting the amounts authorized in section 1300d of this title, the funds derived from the judgment awarded the Indian Claims Commission dockets numbered 360, 361, 362, 363, and one-half of the amount awarded in docket numbered 359, plus accrued interest, shall be apportioned on the basis of the rolls prepared pursuant to section 1300d-1 of this title. An amount equivalent to the proportionate shares of those persons who are members of the Flandreau Santee Sioux Tribe of South Dakota, the Santee Sioux Tribe of Nebraska, the Lower Sioux Indian Community, the Prairie Island Indian Community, and the Shakopee Mdewakanton Sioux Community shall be placed on deposit in the United States Treasury to the credit of the respective groups. Eighty per centum of such funds on deposit to the credit of the Flandreau Santee Sioux Tribe of South Dakota and the Santee Sioux Tribe of Nebraska shall be distributed per capita to such tribal members, and the remainder may be advanced, deposited, expended, invested, or reinvested for any purpose designated by the respective tribal governing bodies and approved by the Secretary of the Interior. One hundred per centum of such funds on deposit to the credit of the Lower Sioux Indian Community, the Prairie Island Indian Community, and the Shakopee Mdewakanton Sioux Community shall be distributed per capita of such tribal members: *Provided*, That none of the funds may be paid per capita to any person whose name does not appear on the rolls prepared pursuant to section 1300d-1 of this title. The shares of enrollees who are not members of such groups shall be paid per capita.

(Pub. L. 92-555, title I, §102, Oct. 25, 1972, 86 Stat. 1168.)

#### 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.