in the Settlement Agreement and the State Act, all laws, ordinances, and regulations of the State, and its political subdivisions, shall govern the regulation of gambling devices and the conduct of gambling or wagering by the Tribe on and off the Reservation.

(Pub. L. 103-116, §14, Oct. 27, 1993, 107 Stat. 1136.)

#### References in Text

The Indian Gaming Regulatory Act, referred to in subsec. (a), is Pub. L. 100-497, Oct. 17, 1988, 102 Stat. 2467, as amended, which is classified principally to chapter 29 (§2701 et seq.) of this title. For complete classification of this Act to the Code, see Short Title note set out under section 2701 of this title and Tables.

## §941m. General provisions

### (a) Severability

If any provision of section 941b(a), 941c, or 941d of this title is rendered invalid by the final action of a court, then all of this subchapter is invalid. Should any other section of this subchapter be rendered invalid by the final action of a court, the remaining sections of this subchapter shall remain in full force and effect.

### (b) Interpretation consistent with Settlement Agreement

To the extent possible, this subchapter shall be construed in a manner consistent with the Settlement Agreement and the State Act. In the event of a conflict between the provisions of this subchapter and the Settlement Agreement or the State Act, the terms of this subchapter shall govern. In the event of a conflict between the State Act and the Settlement Agreement, the terms of the State Act shall govern. The Settlement Agreement and the State Act shall be maintained on file and available for public inspection at the Department of the Interior.

# (c) Laws and regulations of United States

The provisions of any Federal law enacted after October 27, 1993, for the benefit of Indians, Indian nations, tribes, or bands of Indians, which would affect or preempt the application of the laws of the State to lands owned by or held in trust for Indians, or Indian nations, tribes, or bands of Indians, as provided in this subchapter and the South Carolina State Implementing Act, shall not apply within the State of South Carolina, unless such provision of such subsequently enacted Federal law is specifcally<sup>1</sup> made applicable within the State of South Carolina.

## (d) Eligibility for consideration to become enterprise zone or general purpose foreign trade zone

Notwithstanding the provisions of any other law or regulation, the Tribe shall be eligible to become, sponsor and operate (1) an "enterprise zone" pursuant to title VII of the Housing and Community Development Act of 1987 (42 U.S.C. 11501–11505) or any other applicable Federal (or State) laws or regulations; or (2) a "foreigntrade zone" or "subzone" pursuant to the Foreign Trade Zones Act of 1934, as amended (19 U.S.C. 81a–81u) and the regulations thereunder, to the same extent as other federally recognized Indian Tribes.

# (e) General applicability of State law

Consistent with the provisions of section 941b(a)(2) of this title, the provisions of South Carolina Code Annotated, section 27-16-40, and section 19.1 of the Settlement Agreement are approved, ratified, and confirmed by the United States, and shall be complied with in the same manner and to the same extent as if they had been enacted into Federal law.

### (f) Subsequent amendments to Settlement Agreement or State Act

Consent is hereby given to the Tribe and the State to amend the Settlement Agreement and the State Act if consent to such amendment is given by both the State and the Tribe, and if such amendment relates to—

(1) the jurisdiction, enforcement, or application of civil, criminal, regulatory, or tax laws of the Tribe and the State;

(2) the allocation or determination of governmental responsibility of the State and the Tribe over specified subject matters or specified geographical areas, or both, including provision for concurrent jurisdiction between the State and the Tribe;

(3) the allocation of jurisdiction between the tribal courts and the State courts; or

(4) technical and other corrections and revisions to conform the State Act and the Agreement in Principle attached to the State Act to the Settlement Agreement.

(Pub. L. 103-116, §15, Oct. 27, 1993, 107 Stat. 1136.)

### References in Text

The Housing and Community Development Act of 1987, referred to in subsec. (d), is Pub. L. 100-242, Feb. 5, 1988, 101 Stat. 1815, as amended. Title VII of the Act is classified principally to chapter 120 (§11501 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title of 1988 Amendment note under section 5301 of Title 42 and Tables.

The Foreign Trade Zones Act of 1934, referred to in subsec. (d), probably means act June 18, 1934, ch. 590, 48 Stat. 998, as amended, popularly known as the Foreign Trade Zones Act, which is classified generally to chapter 1A (§81a et seq.) of Title 19, Customs Duties. For complete classification of this Act to the Code, see Tables.

### §941n. Tax treatment of income and transactions

Notwithstanding any provision of the State Act, the Settlement Agreement, or this subchapter (including any amendment made under section 941m(f) of this title), nothing in this subchapter, the State Act, or the Settlement Agreement—

(1) shall amend or alter title 26, as amended, or any rules or regulations promulgated thereunder, or

(2) shall affect the treatment under title 26 of any person or transaction other than by reason of the restoration of the trust relationship between the United States and the Tribe.

(Pub. L. 103-116, §16, Oct. 27, 1993, 107 Stat. 1137.)

<sup>&</sup>lt;sup>1</sup>So in original. Probably should be "specifically".