

REFERENCES IN TEXT

The effective date of this Act, referred to in subsec. (a), probably means the date of enactment of Pub. L. 86-339, which was approved Sept. 21, 1959.

CODIFICATION

In subsec. (e), "subchapter II of chapter 5 of title 5" substituted for "the Administrative Procedure Act" on authority of Pub. L. 89-554, §7(b), Sept. 6, 1966, 80 Stat. 631, the first section of which enacted Title 5, Government Organization and Employees.

AMENDMENTS

1968—Subsec. (a). Pub. L. 90-597 substituted provisions requiring Secretary to approve any guardian or other fiduciary appointed under State law for estate of any member of band or continued in office as guardian of estate, and provisions requiring Secretary to be given notice of State court proceedings involving estate of any member of band and power to appear in such proceedings, for provisions requiring Secretary to request appointment of a guardian of estate of minor allottees and adult allottees needing assistance.

Subsecs. (b) to (f). Pub. L. 90-597 added subsecs. (b) to (f).

§ 955. Tax exemption

(a) The right to an equalization allotment or to a cash payment in lieu thereof pursuant to section 953(d) of this title, shall be transferable by will or descent in the same manner as are trust payments under existing law and shall not be subject to State or Federal inheritance, estate, legacy, or succession taxes.

(b) A cash payment made in lieu of an equalization allotment pursuant to section 953(d) of this title shall not be regarded as income or capital gain for purposes of Federal or State income taxation and shall not, as long as it remains in the form of cash or a bank deposit in the ownership of the allottee, be subject to taxation as personal property. A payment and the income derived therefrom heretofore or hereafter made to an allottee as compensation for the acquisition of part or all of the allottee's allotment for a public purpose is—

- (1) deemed a cash payment in lieu of an allotment for purposes of this subsection;
- (2) deemed a right under subsection (a) of this section; and
- (3) subject to sections 409a and 410 of this title.

(Pub. L. 86-339, §5, Sept. 21, 1959, 73 Stat. 604; Pub. L. 100-581, title II, §216, Nov. 1, 1988, 102 Stat. 2941.)

AMENDMENTS

1988—Subsec. (b). Pub. L. 100-581 inserted sentence at end relating to payment and income derived therefrom made as compensation for acquisition of part of all of allottee's allotment for public purpose.

§ 956. Claims against allotments**(a) Assignment, sale, hypothecation, attachment or levy void unless approved**

Equalization allotments made pursuant to this subchapter shall not be subject to assignment, sale, or hypothecation or to any attachment or levy for claims or debts created before or after September 21, 1959, without the written approval of the Secretary, and any such assignment, sale, hypothecation, attachment, or levy

that has not been so approved by the Secretary shall be absolutely null and void.

(b) Liens and lis pendens; legal services

No equalization allotment made pursuant to this subchapter, and no basic allotment made prior to this Act, shall be subject to an equitable charging lien or other charge or lien or enforced sale for any advantage or benefit which the allottee has received or will receive under or as a consequence of enactment of this subchapter, nor shall any lis pendens heretofore or hereafter filed upon such lands while in a restricted status be of any effect or constitute notice of any action. Whoever directly or indirectly accepts or receives any money or other form of compensation for legal services in connection with such restricted lands from any person who has not expressly employed him as his attorney shall be liable, in a civil action brought by the payor or his heirs or devisees or by the United States on his behalf, for twice the amount so accepted or received unless, prior to the time of acceptance or receipt of said compensation, the right to such compensation has been determined and the amount thereof fixed by a formal order of the Federal court having jurisdiction to make such order. Nothing herein provided shall be construed to prevent any attorney from petitioning the Federal court having jurisdiction to fix and determine the fees to which he is entitled and to pursue and enforce payment thereof in any lawful manner after the court has made such order.

(Pub. L. 86-339, §6, Sept. 21, 1959, 73 Stat. 604.)

REFERENCES IN TEXT

The words "prior to this Act", referred to in subsec. (b), mean prior to enactment of Act Sept. 21, 1959, Pub. L. 86-339.

§ 957. Allotments deemed full equalization

Allotments in accordance with the provisions of this subchapter shall be deemed complete and full equalization of allotments on the Agua Caliente Reservation.

(Pub. L. 86-339, §7, Sept. 21, 1959, 73 Stat. 605.)

§ 958. Organization and transfer of title to legal entity

The band may, at any time it wishes to do so, organize a legal entity under the laws of the State of California and request the Secretary to transfer to such legal entity title to the lands in the reserves established by section 953(b) of this title. The Secretary shall transfer an unrestricted title to such property if the organization of the legal entity and request for the transfer have been approved by a majority of the adult members of the band who are eligible to vote, and if in the judgment of the Secretary the legal entity is organized in a form and manner that is fair to all members of the band: *Provided, however,* That if the lands to which the proviso to the fourth item in section 953(b) of this title is applicable are transferred to such an entity, they shall be held by it subject to the terms provided in said proviso, and the rights and duties therein set forth shall be preserved and reflected in any distribution of securities of, or other evidences of participation in, said entity.