

tion be subject to any Federal or State income tax. Following any distribution of property made under the provisions of this subchapter, such property and income derived therefrom by the distributee shall be subject to the same taxes, State and Federal as in the case of non-Indians: *Provided*, That for the purpose of capital gains or losses the base value of the property shall be the value of the property when distributed to the grantee.

(Pub. L. 87-629, § 8, Sept. 5, 1962, 76 Stat. 430.)

#### § 979. Expenses; appropriation authorization

Such amounts of tribal funds as may be needed to meet the expenses of the tribe under this subchapter, as approved by the Secretary of the Interior, shall be available for expenditure. There is authorized to be appropriated out of any moneys in the Treasury not otherwise appropriated such sums as may be necessary to reimburse the tribe for such expenditures, and carry out the responsibilities of the Secretary under the provisions of this subchapter.

(Pub. L. 87-629, § 9, Sept. 5, 1962, 76 Stat. 430.)

#### § 980. Termination of Federal trust; publication; termination of Federal services; application of Federal and State laws; citizenship status unaffected

When the distribution of tribal assets in accordance with the provisions of this subchapter has been completed, the Secretary of the Interior shall publish in the Federal Register a proclamation declaring that the Federal trust relationship to such tribe and its members has terminated. Thereafter, the tribe and its members shall not be entitled to any of the special services performed by the United States for Indians or Indian tribes because of their Indian status, all statutes of the United States that affect Indians or Indian tribes because of their Indian status shall be inapplicable to them, and the laws of the several States shall apply to them in the same manner they apply to other persons or citizens within their jurisdiction. Nothing in this subchapter, however, shall affect the status of any Indian as a citizen of the United States.

(Pub. L. 87-629, § 10, Sept. 5, 1962, 76 Stat. 431.)

#### SUBCHAPTER XLVI-A—PONCA TRIBE OF NEBRASKA: RESTORATION OF RIGHTS AND PRIVILEGES

#### § 983. Definitions

For purposes of this subchapter—

(1) The term “Tribe” means the Ponca Tribe of Nebraska.

(2) The term “Secretary” means the Secretary of the Interior or the designated representative of the Secretary of the Interior.

(3) The term “Interim Council” means the Board of Directors of the Northern Ponca Restoration Committee, Inc.

(4) The term “member” means a person who is enrolled on the membership roll of the Tribe of June 10, 1965, that was compiled by the Bureau of Indian Affairs or is entitled to be enrolled as a member of the Tribe under section 983e of this title.

(5) The term “State” means the State of Nebraska.

(Pub. L. 101-484, § 2, Oct. 31, 1990, 104 Stat. 1167.)

#### SHORT TITLE

Pub. L. 101-484, § 1, Oct. 31, 1990, 104 Stat. 1167, provided that: “This Act [enacting this subchapter] may be cited as the ‘Ponca Restoration Act’.”

#### § 983a. Federal recognition

Federal recognition is hereby extended to the Ponca Tribe of Nebraska. All Federal laws of general application to Indians and Indian tribes (including the Act of June 18, 1934 (48 Stat. 984; 25 U.S.C. 461, et seq.), popularly known as the Indian Reorganization Act) shall apply with respect to the Tribe and to the members.

(Pub. L. 101-484, § 3, Oct. 31, 1990, 104 Stat. 1167.)

#### REFERENCES IN TEXT

Act of June 18, 1934, referred to in text, popularly known as the Indian Reorganization Act, is classified generally to subchapter V (§ 461 et seq.) of this chapter. For complete classification of this Act to the Code, see Short Title note set out under section 461 of this title and Tables.

#### § 983b. Restoration of rights

##### (a) Rights abrogated or diminished

All rights and privileges of the Tribe which may have been abrogated or diminished before October 31, 1990, by reason of any provision of Public Law 87-629 [25 U.S.C. 971 et seq.] are hereby restored and such law shall no longer apply with respect to the Tribe or the members.

##### (b) Rights existing prior to restoration

Nothing in this subchapter may be construed to diminish any rights or privileges of the Tribe, or of the members, that exist prior to October 31, 1990.

##### (c) Acceptance by Secretary of real property transferred for benefit of Tribe; exemption from taxation

The Secretary shall accept not more than 1,500 acres of any real property located in Knox or Boyd Counties, Nebraska, that is transferred to the Secretary for the benefit of the Tribe. Such real property shall be accepted by the Secretary (subject to any rights, liens, or taxes that exist prior to the date of such transfer) in the name of the United States in trust for the benefit of the Tribe and shall be exempt from all taxes imposed by the Federal Government or any State or local government after such transfer. The Secretary may accept any additional acreage in Knox or Boyd Counties pursuant to his authority under the Act of June 18, 1934 (25 U.S.C. 461 et seq.).

##### (d) Effect on existing rights and obligations

Except as otherwise specifically provided in any other provision of this subchapter, nothing in this subchapter may be construed as altering or affecting—

(1) any rights or obligations with respect to property,

(2) any rights or obligations under any contract,

(3) any hunting, fishing, trapping, gathering, or water rights of the Tribe or the members, or