western Bands of Shoshone Indians shall be published in the Federal Register and such roll shall be final.

(Pub. L. 92-206, §5, Dec. 18, 1971, 85 Stat. 737.)

### References in Text

The Indian Claims Commission, referred to in par. (4), terminated Sept. 30, 1978. See Codification note set out under former section 70 et seq. of this title.

### §586. Northwestern Band of Shoshone Indians; payment to enrollees; heirs or legatees; trust for minors and persons under legal disability

The funds apportioned to the Northwestern Band of Shoshone Indians, less attorney's fees, and expenses due the attorneys representing the Northwestern Band under an approved contract, effective March 1, 1968, shall be placed to its credit in the United States Treasury and shall be distributed equally to the members whose names appear on the final roll and in accordance with the provisions of sections 581 to 590 of this title.

(a) The per capita shares shall be determined on the basis of the number of persons listed on the proposed roll published as hereinbefore provided and the number of persons on whose behalf an appeal has been taken to the Secretary contesting omission from such proposed roll. The share of those persons excluded from the final roll by reason of the decision of the Secretary on appeal shall be distributed equally to the persons included on the final roll.

(b) The Secretary shall distribute a share payable to a living enrollee directly to such enrollee. The per capita share of a deceased enrollee shall be paid to his heirs or legatees upon proof of death and inheritance satisfactory to the Secretary, whose findings upon such proof shall be final and conclusive. A share or interest therein payable to enrollees or their heirs or legatees who are less than twenty-one years of age or who are under legal disability shall be paid in accordance with such procedures, including the establishment of trusts, as the Secretary determines appropriate to protect the best interest of such persons.

(Pub. L. 92-206, §6, Dec. 18, 1971, 85 Stat. 738.)

### §587. Funds apportioned to Shoshone-Bannock Tribes of the Fort Hall Reservation

#### (a) Distribution to enrollees

The funds apportioned to the Shoshone-Bannock Tribes of the Fort Hall Reservation shall be placed to their credit in the United States Treasury. Seventy-five percent of such funds shall be distributed per capita to all persons born on or before and living on December 18, 1971, who are duly enrolled on the roll prepared in accordance with section 585(a) of this title.

# (b) Determination of per capita share

The per capita shares shall be determined on the basis of the number of persons eligible for per capitas and the number of persons rejected for per capitas who have taken a timely appeal. The shares of those persons whose appeals are denied shall revert to the Shoshone-Bannock Tribes to be expended for any purpose designated by the tribal governing body and approved by the Secretary.

### (c) Trust for minors and persons under legal disability

Sums payable to enrollees or their heirs or legatees 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.

## (d) Remaining funds

The funds remaining after provision is made for the per capita distribution may be used, advanced, expended, invested, or reinvested for any purpose authorized by the tribal governing body and approved by the Secretary of the Interior.

(Pub. L. 92-206, §7, Dec. 18, 1971, 85 Stat. 738.)

### §588. Shoshone Tribe of the Wind River Reservation; distribution of funds

The funds apportioned to the Shoshone Tribe of the Wind River Reservation shall be placed to its credit in the United States Treasury and shall be distributed in accordance with the provisions of the Act of May 19, 1947, as amended (61 Stat. 102; 25 U.S.C. 611–613).

(Pub. L. 92-206, §8, Dec. 18, 1971, 85 Stat. 739.)

#### References in Text

Act of May 19, 1947, referred to in text, is act May 19, 1947, ch. 80, 61 Stat. 102, as amended, which is classified generally to subchapter XIX (§611 et seq.) of this chapter. For complete classification of this Act to the Code, see Tables.

### §589. Tax exemption

Any funds distributed per capita under provisions of sections 581 to 590 of this title shall not be subject to Federal or State income tax.

(Pub. L. 92-206, §9, Dec. 18, 1971, 85 Stat. 739.)

# §590. Rules and regulations

The Secretary of the Interior is authorized to prescribe rules and regulations to carry out the provisions of sections 581 to 590 of this title.

(Pub. L. 92-206, §10, Dec. 18, 1971, 85 Stat. 739.)

## § 590a. Shoshone-Bannock Tribes of the Fort Hall Reservation; credit of funds

The funds on deposit in the United States Treasury to the credit of the Lemhi Tribe, represented by the Shoshone-Bannock Tribes of Indians of the Fort Hall Reservation, Idaho, appropriated by the Act of May 25, 1971 (Public Law 92–18), to pay a judgment of \$4,500,000 entered by the Indian Claims Commission in docket numbered 326–I, and interest thereon less attorneys' fees and expenses shall be credited to the Sho shone-Bannock Tribes of the Fort Hall Reservation for the claims of said tribes enumerated in docket numbered 326–I.

(Pub. L. 92-442, §1, Sept. 29, 1972, 86 Stat. 743.)

#### References in Text

Act of May 25, 1971, referred to in text, is Pub. L. 92-18, May 25, 1971, 85 Stat. 40, known as the Second Supplemental Appropriation Act, 1971, which was not classified to the Code.