

Doc. 198, 50:1, 1888, and H.R. Ex. Doc. 238, 51:2, 1891).

Applications for enrollment must be filed with the Area Director of the Bureau of Indian Affairs, Muskogee, Oklahoma, in the manner and within the time limits prescribed for that purpose. The determination of the Secretary regarding the eligibility of an applicant shall be final.

(Pub. L. 90-504, §1, Sept. 21, 1968, 82 Stat. 855.)

**§ 788b. Distribution of funds; tax exemption; equal shares**

After the deduction of attorney fees, litigation expenses, the costs of distribution, and the cost of preparing the roll pursuant to section 788a of this title, the funds, including interest, remaining to the credit of the Creek Nation as constituted August 9, 1814, which were appropriated by the Act of April 30, 1965, to pay a judgment obtained in Indian Claims Commission docket numbered 21, shall be distributed on a per capita basis to all persons whose names appear on the roll. The funds so distributed shall not be subject to Federal or State income taxes.

(Pub. L. 90-504, §2, Sept. 21, 1968, 82 Stat. 855.)

REFERENCES IN TEXT

Act of April 30, 1965, referred to in text, is act Apr. 30, 1965, Pub. L. 89-16, 79 Stat. 81, known as the Second Supplemental Appropriations Act, 1965. 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.

DISTRIBUTION OF CERTAIN UNDISTRIBUTED JUDGMENT FUNDS AWARDED TO CREEK NATION

Pub. L. 98-390, Aug. 21, 1984, 98 Stat. 1356, provided: "That, notwithstanding Public Law 90-506 [25 U.S.C. 788e et seq.] and any other provision of law, any funds appropriated by Public Law 89-697 [Oct. 27, 1966, 80 Stat. 1057] in satisfaction of a judgment awarded the Muskogee (Creek) Nation of Oklahoma in docket numbered 276 of the Indian Claims Commission which have not been distributed on the date of enactment of this Act [Aug. 21, 1984] (including all interest and investment income accrued thereon) shall be distributed by the Secretary of the Interior to the Muskogee (Creek) Nation of Oklahoma as needed to make expenditures for any plan or program authorized by ordinance of such Nation.

"SEC. 2. (a) Notwithstanding Public Law 90-504 [25 U.S.C. 788a et seq.] and any other provision of law, any funds appropriated by Public Law 89-16 [Apr. 30, 1965, 79 Stat. 81] in satisfaction of a judgment awarded the Creek Nation of Indians in docket numbered 21 of the Indian Claims Commission which have not been distributed on the date of enactment of this Act [Aug. 21, 1984] (including all interest and investment income accrued thereon) shall be used and distributed in accordance with the provisions of this section.

"(b)(1) The Secretary of the Interior (hereinafter in this section referred to as the 'Secretary') shall allocate—

"(A) 81.6196 per centum of the funds described in subsection (a) to the Muskogee (Creek) Nation of Oklahoma, and

"(B) 18.3804 per centum of the funds described in subsection (a) to the Eastern Creeks.

"(2) The funds allocated to the Muskogee (Creek) Nation of Oklahoma under paragraph (1) shall be distributed to such Nation by the Secretary as needed to

make expenditures for any plan or program authorized by ordinance of such Nation.

"(3)(A) The funds allocated to the Eastern Creeks under paragraph (1) shall be held in trust and invested by the Secretary for the benefit of the Eastern Creeks.

"SEC. 3. (a) If one or more of the Eastern Creek entities that have filed a petition for Federal acknowledgement are acknowledged to be an Indian tribe on or before December 30, 1984, such tribe or tribes shall be deemed to be a successor entity to the original Eastern Creek group for purposes of distribution of the residual funds in docket numbered 21, and the funds held in trust for the benefit of the Eastern Creeks under section 2 of this Act (including all interest and income accrued thereon) shall be distributed to such tribe or tribes by the Secretary as needed to make any expenditures for any plan or program authorized by ordinance or resolution of such tribe or tribes.

"(b) If more than one tribal entity is recognized by the Secretary, such funds shall be prorated between the tribes on the basis of their respective base membership rolls on the date of acknowledgement.

"(c) If none of the Eastern Creeks which have filed a petition for acknowledgement are recognized as an Indian tribe by the Secretary prior to December 30, 1984, the funds held in trust for the Eastern Creeks under this Act (including all interest and income accrued thereon) shall be distributed by the Secretary in the form of per capita payments in addition to any amount appropriated in satisfaction of a judgment awarded the Eastern Creeks in docket numbered 275 of the Indian Claims Commission.

"SEC. 4. If Federal recognition as an Indian tribe is extended to any Eastern Creek entity prior to distribution of the funds awarded in docket numbered 272 and 275, such tribe or tribes shall be entitled to amend the existing distribution plans for these awards by filing with the Secretary an alternative distribution plan for its proportionate share of funds in these dockets."

**§ 788c. Heirs of deceased enrollees**

The Secretary shall distribute a share payable to a living enrollee directly to such enrollee or in such manner as is deemed by the Secretary to be in the enrollee's best interest, and he shall distribute the per capita share of a deceased enrollee 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. Sums 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 to the persons who the Secretary determines will best protect their interests.

(Pub. L. 90-504, §3, Sept. 21, 1968, 82 Stat. 855.)

**§ 788d. Rules and regulations**

The Secretary of the Interior is authorized to prescribe rules and regulations to carry out the provisions of sections 788a to 788d of this title, including establishing an appropriate deadline for filing applications.

(Pub. L. 90-504, §4, Sept. 21, 1968, 82 Stat. 855.)

**§ 788e. Disposition of judgment funds**

**(a) Preparation of Indian roll; eligibility**

The Secretary of the Interior shall prepare a roll of the Creek Indians who meet the following requirements: (1) they were born on or prior to and living on September 21, 1968, and (2) their names or the names of lineal ancestors through whom eligibility is claimed appear on either the