among the interested parties for each such alternative.

(Pub. L. 93-134, §4, Oct. 19, 1973, 87 Stat. 467.)

§ 1405. Effective date of plan; joint resolution of disapproval

(a) Original plan

The plan prepared by the Secretary shall become effective, and he shall take immediate action to implement the plan for the use or distribution of such judgment funds, at the end of the sixty-day period (excluding days on which either the House of Representatives or the Senate is not in session because of an adjournment of more than three calendar days to a day certain) beginning on the day such plan is submitted to the Congress, unless during such sixty-day period a joint resolution is enacted disapproving such plans.

(b) Proposed legislation and report to Congress following Congressional disapproval

Within thirty calendar days after the date of enactment of a joint resolution disapproving a plan, the Secretary shall submit to the Congress proposed legislation, together with a report thereon, authorizing use or distribution of such funds.

(c) Successor plan previously withdrawn or amended prior to Congressional action; consent to amendments

Within the sixty-day period and before the adoption of any resolution disapproving a plan, the Secretary may withdraw or amend such plan: *Provided*, That any amendments affecting the division of an award between two or more beneficiary entities shall be subject to the consent of these entities as provided in section 1402(d) of this title. Any such amended plan shall become valid at the end of a sixty-day period beginning on the day such amendment is submitted to the Congress, unless during such sixty-day period, a joint resolution is enacted disapproving such plan as amended.

(d) Resubmission of successor plan within prescribed period following withdrawal of plan

Once a plan is withdrawn before the end of a sixty-day period, the Secretary has until the expiration of the original one-year deadline to resubmit a plan to Congress. Such a plan shall become valid at the end of a sixty-day period beginning on the day such new plan is submitted to the Congress, unless during such sixty-day period, a joint resolution is enacted disapproving such plan.

(e) Recomputation of sixty-day period from date of introduction of joint resolution of disapproval; reextension restriction

Upon the introduction of the first such resolution of disapproval in either the House of Representatives or the Senate, the sixty-day period shall be recomputed from the date of such introduction and shall not again be extended.

(Pub. L. 93–134, §5, Oct. 19, 1973, 87 Stat. 468; Pub. L. 97–458, §3, Jan. 12, 1983, 96 Stat. 2513.)

AMENDMENTS

1983—Subsec. (a). Pub. L. 97–458, $\S 3$ (a), substituted "unless during such sixty-day period a joint resolution

is enacted" for "unless during such sixty-day period either House adopts a resolution disapproving such plans"

Subsec. (b). Pub. L. 97–458, §3(b), substituted "date of enactment of a joint resolution disapproving a plan" for "date of adoption of a resolution disapproving a plan"

Subsecs. (c) to (e). Pub. L. 97–458, §3(c), added subsecs. (c) to (e).

§ 1406. Rules and regulations

(a) Promulgation

The Secretary shall promulgate rules and regulations to implement this chapter no later than the end of the one hundred and eighty-day period beginning on October 19, 1973. Among other things, such rules and regulations shall provide for adequate notice to all entities and persons who may receive funds under any Indian judgment of all relevant procedures pursuant to this chapter concerning any such judgment.

(b) Publication in Federal Register

No later than sixty days prior to the promulgation of such rules and regulations the Secretary shall publish the proposed rules and regulations in the Federal Register.

(c) Hearings

No later than thirty days prior to the promulgation of such rules and regulations, the Secretary shall provide, with adequate public notice, the opportunity for hearings on the proposed rules and regulations, once published, to all interested parties.

(Pub. L. 93–134, §6, Oct. 19, 1973, 87 Stat. 468.)

§ 1407. Tax exemption; resources exemption limitation

None of the funds which-

- (1) are distributed per capita or held in trust pursuant to a plan approved under the provisions of this chapter, or ¹
- (2) on January 12, 1983, are to be distributed per capita or are held in trust pursuant to a plan approved by the Congress prior to January 12, 1983,
- (3) were distributed pursuant to a plan approved by Congress after December 31, 1981 but prior to January 12, 1983, and any purchases made with such funds, or
- (4) are paid by the State of Minnesota to the Bois Forte Band of Chippewa Indians or the Grand Portage Band of Lake Superior Chippewa Indians, or both, pursuant to the agreements of each Band to voluntarily restrict tribal rights to hunt and fish in territory cede² under the Treaty of September 30, 1854 (10 Stat. 1109), including all interest accrued on such funds during any period in which such funds are held in a minor's trust.

including all interest and investment income accrued thereon while such funds are so held in trust, shall be subject to Federal or State income taxes, nor shall such funds nor their availability be considered as income or resources nor otherwise utilized as the basis for denying or reducing the financial assistance or other benefits

 $^{^{1}\}mathrm{So}$ in original. The word ''or'' probably should not appear.

²So in original. Probably should be "ceded".