garding the utilization of available rolls or records and the eligibility for enrollment of an applicant shall be final.

(Pub. L. 89-660, §1, Oct. 14, 1966, 80 Stat. 910.)

§ 1132. Equal share distribution; persons entitled

After the deduction of attorney fees, litigation expenses, the costs of roll preparation, and such sums as may be required to distribute individual shares, the funds, including interest, remaining to the credit of the Duwamish Tribe, which were appropriated by the Act of June 9, 1964 (78 Stat. 213), shall be distributed in equal shares to those persons whose names appear on the roll prepared in accordance with section 1131 of this title.

(Pub. L. 89-660, §2, Oct. 14, 1966, 80 Stat. 911.)

REFERENCES IN TEXT

Act of June 9, 1964, referred to in text, is act June 9, 1964, Pub. L. 88–317, 78 Stat. 213, which was not classified to the Code.

§1133. Payments to enrollees, heirs, or legatees; protection of minors and persons under legal disability; escheats

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. The Secretary 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 a legal disability shall be paid to the persons whom the Secretary determines will best protect their interests. Proportional shares of heirs or legatees amounting to \$5 or less shall not be distributed, and shall escheat to the United States. In the event that the sum of money reserved by the Secretary to pay the costs of distributing the individual shares exceeds the amount actually necessary to accomplish this purpose, such funds shall also escheat to the United States.

(Pub. L. 89–660, §3, Oct. 14, 1966, 80 Stat. 911.)

§ 1134. Tax exemption

The funds distributed under the provisions of this subchapter shall not be subject to Federal or State income taxes.

(Pub. L. 89-660, §4, Oct. 14, 1966, 80 Stat. 911.)

§1135. Rules and regulations

The Secretary of the Interior is authorized to prescribe rules and regulations to carry out the provisions of this subchapter.

(Pub. L. 89–660, §5, Oct. 14, 1966, 80 Stat. 911.)

SUBCHAPTER LVI—EMIGRANT NEW YORK INDIANS: DISTRIBUTION OF JUDGMENT FUND

§ 1141. Distribution of funds; attorney's fees and expenses

The funds on deposit in the Treasury of the United States to the credit of the Emigrant New

York Indians that were appropriated by the Act of May 29, 1967 (81 Stat. 50), to pay a judgment by the Indian Claims Commission in Docket Numbered 75, and the interest thereon, after payment of attorney fees and expenses, shall be distributed as determined in sections 1144 and 1145 of this title.

(Pub. L. 90-93, §1, Sept. 27, 1967, 81 Stat. 229.)

References in Text

Act of May 29, 1967, referred to in text, is act May 29, 1967, Pub. L. 90–21, 81 Stat. 50. 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.

§ 1142. Membership rolls; Oneida Tribe of Wisconsin; Stockbridge-Munsee Indian Community of Wisconsin; Brotherton Indians of Wisconsin

The Secretary of the Interior shall prepare rolls of all persons born on or prior to and living on September 27, 1967 (a) whose names appear on the membership roll of the Oneida Tribe of Indians of Wisconsin; or (b) whose names appear on the membership roll of the Stockbridge-Munsee Indian Community of Wisconsin; or (c) who are Brotherton Indians of Wisconsin of at least one-fourth degree Emigrant New York Indian blood and not members of either of the organized groups mentioned in (a) or (b).

(Pub. L. 90-93, §2, Sept. 27, 1967, 81 Stat. 229.)

§ 1143. Assistance of Secretary in preparing membership rolls; applications for enrollment

For the purposes of expediting the enrollment of persons referred to in section 1142(a) and (b) of this title, the governing bodies of the Oneida Tribe of Indians of Wisconsin and the Stockbridge-Munsee Indian Community of Wisconsin shall, with the assistance of the Secretary, prepare membership rolls of their respective bands. Applications for enrollment under section 1142(c) of this title must be filed with the Superintendent of the Great Lakes Agency, Ashland, Wisconsin 54806, on forms prescribed for that purpose. The determination of the Secretary regarding the eligibility of the applicant shall be final.

(Pub. L. 90-93, §3, Sept. 27, 1967, 81 Stat. 229.)

§ 1144. Apportionment; ratio of apportioned shares

The Secretary of the Interior shall apportion to each group mentioned in section 1142 of this title so much of the aforementioned judgment and accrued interest as the ratio of its enrollees bears to the total enrollees of all of said groups.

(Pub. L. 90-93, §4, Sept. 27, 1967, 81 Stat. 229.)

§ 1145. Disposition of apportioned shares

The funds apportioned to the Oneida Tribe of Indians of Wisconsin and the Stockbridge-Munsee Indian Community of Wisconsin shall be placed to their credit and may be used, advanced, expended, deposited, invested, or reinvested for any purposes that are authorized by