

the tribal governing bodies thereof and approved by the Secretary of the Interior. The funds apportioned to the group mentioned in section 1142(c) of this title shall be available for distribution in equal shares to the enrollees or their heirs or legatees. Payment may be made directly to each enrollee except that a share payable to a person under twenty-one years of age or to a person under legal disability shall be paid in accordance with such procedures as the Secretary determines will adequately protect the best interests of such persons.

(Pub. L. 90-93, § 5, Sept. 27, 1967, 81 Stat. 229.)

#### § 1146. Federal and State income taxes

None of the funds that may be distributed per capita shall be subject to Federal or State income taxes.

(Pub. L. 90-93, § 6, Sept. 27, 1967, 81 Stat. 230.)

#### § 1147. 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. 90-93, § 7, Sept. 27, 1967, 81 Stat. 230.)

### SUBCHAPTER LVII—UPPER AND LOWER CHEHALIS TRIBES: DISTRIBUTION OF JUDGMENT FUND

#### § 1151. Membership roll; preparation; eligibility for enrollment; applications; finality of determination

The Secretary of the Interior shall prepare a roll of all persons who meet the following requirements for eligibility: (a) They were alive on October 24, 1967, and (b) they are descendants of members of the Upper and Lower Chehalis Tribes as they existed in 1855. Applications for enrollment must be filed with the Superintendent, Western Washington Agency, Everett, Washington, on forms prescribed for that purpose. The determination of the Secretary regarding the utilization of available rolls or records and the eligibility for enrollment of an applicant shall be final.

(Pub. L. 90-114, § 1, Oct. 24, 1967, 81 Stat. 335.)

#### § 1152. Distribution in equal shares

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 Upper and Lower Chehalis Tribes, 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 1151 of this title.

(Pub. L. 90-114, § 2, Oct. 24, 1967, 81 Stat. 335.)

#### 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.

#### § 1153. Payments to minors and persons under legal disabilities; escheats

Sums payable to enrollees or to their heirs or legatees who are less than twenty-one years of

age or who are under a legal disability shall be held in trust by the Secretary of the Interior with use limited to emergency medical care and direct educational expenses, until such minor becomes of age or disability ceases. 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, the money remaining shall also be distributed per capita unless individual shares would have a value of less than \$5. Individual shares or proportional shares of heirs or legatees amounting to \$5 or less shall not be distributed, but shall escheat to the United States.

(Pub. L. 90-114, § 3, Oct. 24, 1967, 81 Stat. 335.)

#### § 1154. Tax exemption

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

(Pub. L. 90-114, § 4, Oct. 24, 1967, 81 Stat. 335.)

#### § 1155. Rules and regulations

The Secretary of the Interior is authorized to prescribe rules and regulations to carry out the provisions of this subchapter, including appropriate deadline for filing enrollment applications.

(Pub. L. 90-114, § 5, Oct. 24, 1967, 81 Stat. 335.)

### SUBCHAPTER LVIII—CHEYENNE-ARAPAHO INDIANS OF OKLAHOMA: DISTRIBUTION OF JUDGMENT FUND

#### § 1161. Authorization for distribution of funds

The Secretary of the Interior is authorized and directed to distribute and expend the funds on deposit in the Treasury of the United States to the credit of the Cheyenne-Arapaho Tribes of Oklahoma that were appropriated by the Act of October 31, 1965 (79 Stat. 1133), in satisfaction of the settlement and compromise of claims of said tribes against the United States in the Indian Claims Commission in dockets numbered 329A and 329B, together with the interest accrued thereon, as herein provided.

(Pub. L. 90-117, § 1, Oct. 31, 1967, 81 Stat. 337.)

#### REFERENCES IN TEXT

Act of October 31, 1965, referred to in text, is act Oct. 31, 1965, Pub. L. 89-309, 79 Stat. 1133. 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.

#### § 1162. Trust; education and scholarships; approval of agreement

Five hundred thousand dollars of said funds shall be held in trust for the purpose of providing education and scholarships for members of said tribes pursuant to a trust agreement to be made and entered into by and between said tribes, as grantor, and a national banking association located in the State of Oklahoma, as