

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<sup>1</sup>

(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 cede<sup>2</sup> 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 to which such household or member would otherwise be entitled under the Social Security Act [42 U.S.C. 301 et seq.] or, except for per capita shares in excess of \$2,000, any Federal or federally assisted program.

<sup>1</sup> So in original. The word “or” probably should not appear.

<sup>2</sup> So in original. Probably should be “ceded”.

(Pub. L. 93-134, §7, Oct. 19, 1973, 87 Stat. 468; Pub. L. 97-458, §4, Jan. 12, 1983, 96 Stat. 2513; Pub. L. 106-568, title VIII, §818, Dec. 27, 2000, 114 Stat. 2918; Pub. L. 113-290, §2, Dec. 19, 2014, 128 Stat. 3291.)

#### REFERENCES IN TEXT

The Social Security Act, referred to in text, is act Aug. 14, 1935, ch. 531, 49 Stat. 620, as amended, which is classified generally to chapter 7 (§301 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables.

#### AMENDMENTS

2014—Par. (4). Pub. L. 113-290 substituted “or the Grand Portage Band of Lake Superior Chippewa Indians, or both, pursuant to the agreements of each Band” for “pursuant to the agreements of such Band”.

2000—Par. (4). Pub. L. 106-568 added par. (4).

1983—Pub. L. 97-458 amended section generally. Prior to amendment, section read as follows: “None of the funds distributed per capita or held in trust under the provisions of this chapter shall be subject to Federal or State income taxes, and the per capita payments shall not be considered as income or resources when determining the extent of eligibility for assistance under the Social Security Act”.

### § 1408. Resources exemption

Interests of individual Indians in trust or restricted lands shall not be considered a resource, and up to \$2,000 per year of income received by individual Indians that is derived from such interests shall not be considered income, in determining eligibility for assistance under the Social Security Act [42 U.S.C. 301 et seq.] or any other Federal or federally assisted program.

(Pub. L. 93-134, §8, as added Pub. L. 97-458, §4, Jan. 12, 1983, 96 Stat. 2514; amended Pub. L. 103-66, title XIII, §13736(a), Aug. 10, 1993, 107 Stat. 663.)

#### REFERENCES IN TEXT

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#### AMENDMENTS

1993—Pub. L. 103-66 inserted “, and up to \$2,000 per year of income received by individual Indians that is derived from such interests shall not be considered income,” after “resource”.

#### EFFECTIVE DATE OF 1993 AMENDMENT

Pub. L. 103-66, title XIII, §13736(b), Aug. 10, 1993, 107 Stat. 663, provided that: “The amendment made by this section [amending this section] shall take effect on January 1, 1994.”

## CHAPTER 17—FINANCING ECONOMIC DEVELOPMENT OF INDIANS AND INDIAN ORGANIZATIONS

### GENERAL PROVISIONS

Sec.	
1451.	Congressional declaration of policy.
1452.	Definitions.
1453.	Assistance or activities of other Federal agencies unaffected.