

of October 9, 1972 (86 Stat. 795), and section 1 of the Act of October 13, 1972 (86 Stat. 806) which were received by the United States subsequent to its acquisition by the United States under the statutes cited in section 5501 of this title and prior to such conveyance, from whatever source and for whatever purpose, including but not limited to the receipts in the special fund of the Treasury as required by section 6 of the Mineral Leasing Act for Acquired Lands of August 7, 1947 (61 Stat. 913, 915) [30 U.S.C. 355], shall as of October 17, 1975, be deposited to the credit of the Indian tribe receiving such land and may be expended by the tribe for such beneficial programs as the tribal governing body may determine; *Provided*, That this section shall not apply to any such receipts received prior to October 17, 1975, from the leasing of public domain minerals which were subject to the Mineral Leasing Act of 1920 (41 Stat. 437) [30 U.S.C. 181 et seq.], as amended and supplemented.

(b) Administration of gross receipts

All gross receipts (including but not limited to bonuses, rents, and royalties) hereafter derived by the United States from any contract, permit or lease referred to in section 5504(a) of this title, or otherwise, shall be administered in accordance with the laws and regulations applicable to receipts from property held in trust by the United States for Indian tribes.

(Pub. L. 94-114, § 5, Oct. 17, 1975, 89 Stat. 579.)

REFERENCES IN TEXT

Act of July 20, 1956, referred to in subsec. (a), is act July 20, 1956, ch. 645, 70 Stat. 581, which was set out as a note under former section 465 of this title and was omitted from the Code as being of special and not general application.

Act of August 2, 1956, referred to in subsec. (a), is act Aug. 2, 1956, ch. 886, 70 Stat. 941, which was not classified to the Code.

Act of October 9, 1972, referred to in subsec. (a), is Pub. L. 92-480, Oct. 9, 1972, 86 Stat. 795, which was not classified to the Code.

Section 1 of the Act of October 13, 1972, referred to in subsec. (a), is section 1 of Pub. L. 92-488, Oct. 13, 1972, 86 Stat. 806, which was not classified to the Code.

The Mineral Leasing Act of 1920, referred to in subsec. (a), is act Feb. 25, 1920, ch. 85, 41 Stat. 437, known as the Mineral Leasing Act, which is classified generally to chapter 3A (§181 et seq.) of Title 30, Mineral Lands and Mining. For complete classification of this Act to the Code, see Short Title note set out under section 181 of Title 30 and Tables.

CODIFICATION

Section was formerly classified to section 459d of this title prior to editorial reclassification and renumbering as this section.

§ 5506. Tax exemption for conveyed lands and gross receipts; distribution of gross receipts to tribal members

All property conveyed to tribes pursuant to this chapter and all the receipts therefrom referred to in section 5505 of this title, shall be exempt from Federal, State, and local taxation so long as such property is held in trust by the United States. Any distribution of such receipts to tribal members shall neither be considered as income or resources of such members for purposes of any such taxation nor as income, re-

sources, or otherwise utilized as the basis for denying or reducing the financial assistance or other benefits to which such member or his household would otherwise be entitled to under the Social Security Act [42 U.S.C. 301 et seq.] or any other Federal or federally assisted program. (Pub. L. 94-114, § 6, Oct. 17, 1975, 89 Stat. 579.)

REFERENCES IN TEXT

The Social Security Act, referred to in text, is act Aug. 14, 1935, ch. 531, 49 Stat. 620, 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.

CODIFICATION

Section was formerly classified to section 459e of this title prior to editorial reclassification and renumbering as this section.

CHAPTER 48—INDIAN TRUST ASSET REFORM

SUBCHAPTER I—RECOGNITION OF TRUST RESPONSIBILITY

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SUBCHAPTER I—RECOGNITION OF TRUST RESPONSIBILITY

§ 5601. Findings

Congress finds that—

(1) there exists a unique relationship between the Government of the United States and the governments of Indian tribes;

(2) there exists a unique Federal responsibility to Indians;

(3) through treaties, statutes, and historical relations with Indian tribes, the United States has undertaken a unique trust responsibility to protect and support Indian tribes and Indians;

(4) the fiduciary responsibilities of the United States to Indians also are founded in part on specific commitments made through written treaties and agreements securing peace, in exchange for which Indians have surrendered claims to vast tracts of land, which provided legal consideration for permanent, ongoing performance of Federal trust duties; and