

**§ 1165. Tax exemption**

No part of any funds distributed or held in trust under the provisions of this subchapter shall be subject to Federal or State income taxes.

(Pub. L. 90-117, § 5, Oct. 31, 1967, 81 Stat. 338.)

**§ 1166. Costs****(a) Payment from judgment fund**

All costs incident to making the payments authorized by this subchapter including the costs of payment roll preparation and such sums as may be required to distribute said funds, shall be paid by appropriate withdrawals from the judgment fund and interest on the judgment fund, using the interest fund first.

**(b) Use of reverted funds**

In the event that the sum of money reserved by the Secretary of the Interior to pay the costs of distributing said funds exceeds the amount actually necessary to accomplish this purpose, the money remaining shall revert to the tribes and may be advanced or expended for any purpose that is authorized and approved by the tribal governing body.

(Pub. L. 90-117, § 6, Oct. 31, 1967, 81 Stat. 338.)

**§ 1167. 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. 90-117, § 7, Oct. 31, 1967, 81 Stat. 338.)

**SUBCHAPTER LIX—IOWA TRIBES OF KANSAS AND NEBRASKA AND OF OKLAHOMA: DISTRIBUTION OF JUDGMENT FUND**

**§ 1171. Distribution of funds; authorized spending; per capita payment; tax exemption**

The funds on deposit in the United States Treasury to the credit of the Iowa Tribes of Kansas and Nebraska and of Oklahoma that were appropriated by the Act of April 30, 1965 (79 Stat. 81), to pay a judgment by the Indian Claims Commission in dockets numbered 138 and 79, and the interest thereon, after payment of attorney fees and other litigation expenses, shall be divided on the basis of 171/279ths (61.29 per centum) to the Iowas of Kansas and Nebraska and 108/279ths (38.71 per centum) to the Iowas of Oklahoma, and the funds so divided, including interest accruing thereon, may be invested or expended for any purpose that is authorized by the respective tribal governing bodies and approved by the Secretary of the Interior. Any per capita distribution of any part of the funds placed to the credit of the Iowa Tribes of Kansas and Nebraska and of Oklahoma shall be payable only to those persons who meet the membership requirements specified in the respective tribal constitutions, and such per capita payments shall not be subject to Federal or State income tax.

(Pub. L. 90-199, Dec. 14, 1967, 81 Stat. 583.)

## REFERENCES IN TEXT

Act of April 30, 1965, referred to in text, is act Apr. 30, 1965, Pub. L. 89-16, 79 Stat. 81, known as the Second

Supplemental Appropriation Act, 1965. 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.

**SUBCHAPTER LX—DELAWARE NATION OF INDIANS**

**§ 1181. Distribution of judgment fund; preparation of Indian roll; eligibility**

The Secretary of the Interior shall prepare a roll of all persons who meet the following requirements for eligibility: (a) They were born on or prior to and living on September 21, 1968; (b) their name or the name of a lineal ancestor appears on the Delaware Indian per capita payroll approved by the Secretary on April 20, 1906, or (c) their name or the name of a lineal ancestor is on or is eligible to be on the constructed base census roll as of 1940 of the Absentee Delaware Tribe of Western Oklahoma, approved by the Secretary of the Interior, or (d) they are lineal descendants of Delaware Indians who were members of the Delaware Nation of Indians as constituted at the time of the Treaty of October 3, 1818 (7 Stat. 188), and their name or the name of a lineal ancestor appears on any available census roll or any other records acceptable to the Secretary. No person shall be eligible to be enrolled under this section who is not a citizen of the United States. Applications for enrollment must be filed with the Area Director of the Bureau of Indian Affairs, Muskogee, Oklahoma, or the Area Director of the Bureau of Indian Affairs, Anadarko, Oklahoma, on forms prescribed for that purpose. All applications filed shall be reviewed and a judgment of the eligibility of each applicant will be made and recommendation given in writing to the respective area directors by a committee composed of representatives of the two Oklahoma Delaware groups prior to submission of names to the Secretary of the Interior for acceptance on the distribution roll. 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. 90-508, § 1, Sept. 21, 1968, 82 Stat. 861.)

**§ 1182. Division between Cherokee Delawares and the Delaware Tribe of Indians of Western Oklahoma**

There shall be withdrawn from the funds on deposit in the Treasury of the United States to the credit of the Delaware Nation that were appropriated by the Act of October 7, 1964 (78 Stat. 1033), and the interest accrued thereon, using the interest fund first, \$7,000, which shall be divided equally between the Cherokee Delawares and the Delaware Tribe of Indians of Western Oklahoma, and shall be available for claims expenses incurred by the duly authorized personnel of the two tribal groups, as set forth in their joint resolution numbered 4-68 adopted on September 9, 1967.

(Pub. L. 90-508, § 2, Sept. 21, 1968, 82 Stat. 861.)

## REFERENCES IN TEXT

Act of October 7, 1964, referred to in text, is act Oct. 7, 1964, Pub. L. 88-635, 78 Stat. 1033, known as the Sup-