CODIFICATION

Section was not enacted as part of act Aug. 9, 1946, ch. 933, 60 Stat. 968, which comprises this subchapter.

### § 609a. Tax exemption

Any part of such funds that may be distributed per capita to the members of the tribes shall not be subject to Federal or State income tax.

(Pub. L. 90–278, § 2, Mar. 30, 1968, 82 Stat. 69.)

CODIFICATION

Section was not enacted as part of act Aug. 9, 1946, ch. 933, 60 Stat. 968, which comprises this subchapter.

### § 609b. Disposition of judgment fund; deductions; advances, expenditures, investments, or reinvestments for authorized purposes

The funds appropriated by the Act of October 31, 1965 (79 Stat. 1133, 1152), to pay judgments to the Yakima Tribes of the Yakima Reservation in Indian Claims Commission docket numbered 47–A and 162, and by the Act of July 22, 1969 (83 Stat. 49), in consolidated dockets 47 and 164, together with interests thereon, after payment of attorney fees and litigation expenses, may be advanced, expended, invested, or reinvested for any purpose that is authorized by the tribal governing body and approved by the Secretary of the Interior.

(Pub. L. 91–413, § 1, Sept. 25, 1970, 84 Stat. 865.)

REFERENCES IN TEXT

Act of October 31, 1965, referred to in text, is Pub. L. 89–309, Oct. 31, 1965, 79 Stat. 1133, 1152. 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.

Act of July 22, 1969, referred to in text, is Pub. L. 91–47, July 22, 1969, 83 Stat. 49. That portion of the act which appropriated the funds referred to was not classified to the Code.

CODIFICATION

Section was not enacted as part of act Aug. 9, 1946, ch. 933, 60 Stat. 968, which comprises this subchapter.

### § 609b–1. Tax exemption; trusts and other procedures for protection of minors and persons under legal disability

Any part of such funds that may be distributed per capita under the provisions of section 609b of this title and this section shall not be subject to Federal or State income tax; and any per capita 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, including the establishment of trusts, as the Secretary determines will adequately protect the best interest of such persons.

(Pub. L. 91–413, § 2, Sept. 25, 1970, 84 Stat. 865.)

CODIFICATION

Section was not enacted as part of act Aug. 9, 1946, ch. 933, 60 Stat. 968, which comprises this subchapter.

### § 609c. Disbursement of minor's share of judgment funds

#### (a) Definitions

For purposes of this section and section 609c–1 of this title, the term—

(1) ''tribe'' means the Confederated Tribes and Bands of the Yakama Indian Nation or the Apache Tribe of the Mescalero Reservation;

(2) ''tribal governing body'' means the governing body of a tribe or a committee of the members of such body designated by such body for purposes of this section and section 609c–1 of this title;

(3) ''Secretary'' means the Secretary of the Interior acting through (unless otherwise determined by the Secretary) the Superintendent of the Bureau of Indian Affairs Agency serving the tribe involved;

(4) ''minor'' means a member of a tribe, or descendant of a member of a tribe, who has not attained the age of eighteen years and who has a minor's share;

(5) ''minor's share'' means the per capita share of a judgment award, and the investment income accruing thereto, which is held in trust by the Secretary for a minor; and

(6) ''parent'' means the biological or adoptive parent or parents, or other legal guardian, of a minor.

#### (b) Disbursement to parent of minor

Notwithstanding any provision of the Act of October 19, 1973 (87 Stat. 466) [25 U.S.C. 1401 et seq.], the Act of March 12, 1968 (82 Stat. 47), or any other law, or any regulation or plan promulgated pursuant thereto, the minor's share of judgment funds heretofore or hereafter awarded by the Indian Claims Commission or the United States Court of Claims to a tribe may be disbursed to a parent of such minor pursuant to this section and section 609c–1 of this title.

#### (c) Disbursements under plan for best interest of minor

The minor's share of judgment funds may be disbursed in such amounts deemed necessary by such parent for the best interest of the minor for the minor's health, education, welfare, and emergencies under a plan governing such funds for each minor (or a plan governing funds of all minors in a family) approved by the Secretary and the tribal governing body of the minor's tribe.

#### (d) Monthly reports

The Secretary shall provide a monthly report to each tribal governing body which has approved one or more plans pursuant to subsection (c) of this section. Each such report shall include the amount and purpose of every disbursement made during each month under such plans.

(Pub. L. 95–433, § 1, Oct. 10, 1978, 92 Stat. 1047; Pub. L. 103–435, § 17(b), Nov. 2, 1994, 108 Stat. 4573.)

REFERENCES IN TEXT

Act of October 19, 1973, referred to in subsec. (b), is Pub. L. 93–134, Oct. 19, 1973, 87 Stat. 466, as amended, known as the Indian Tribal Judgment Funds Use or Distribution Act, which is classified generally to chapter 16 (§ 1401 et seq.) of this title. For complete classi-