To provide for the use and distribution of funds awarded the Seminole Indians in dockets 73, 151, and 73-A of the Indian Claims Commission.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, notwithstanding any provision of the Act of October 19, 1973 (87 Stat. 466; 25 U.S.C. 1401, et seq.), or any other law, regulation, or plan promulgated pursuant thereto, the funds appropriated in satisfaction of judgments awarded to the Seminole Indians in dockets 73, 151, and 73-A of the Indian Claims Commission shall be used and distributed as provided in this Act.

SEC. 2. (a) The funds appropriated with respect to the judgments awarded to the Seminole Indians in dockets 73 and 151 of the Indian Claims Commission (less attorney fees and litigation expenses), including all interest and investment income accrued thereon, are allocated hereby as follows—

(1) 75.404 per centum of such funds are allocated to the Seminole Nation of Oklahoma; and
(2) 24.596 per centum of such funds shall be allocated among the Seminole Tribe of Florida, the Miccosukee Tribe of Indians of Florida and the independent Seminole Indians of Florida.

(b) The funds that are required under subsection (a) of this section to be allocated among the Seminole Tribe of Florida, the Miccosukee Tribe of Indians of Florida, and the independent Seminole Indians of Florida, and all of the funds appropriated with respect to the judgment awarded to the Seminole Indians in docket 73-A (less attorney fees and litigation expenses), including all interest and investment income accrued thereon, shall be allocated as follows—

(1) the Seminole Tribe of Florida, 77.20 per centum;
(2) the Miccosukee Tribe of Indians of Florida, 18.16 per centum; and
(3) the independent Seminole Indians of Florida (as a group), 4.64 per centum.

SEC. 3. (a) A proposed plan for the use and distribution of the funds allocated to the Seminole Nation of Oklahoma under section 2 of this Act may be prepared by the governing body of the Seminole Nation of Oklahoma in consultation with the Secretary of the Interior within one hundred and eighty days of the enactment of this Act. Upon completion of such a plan, the Secretary shall submit it to the Congress without delay, together with recommendations for its approval and the reasons therefor.

(b) If a plan has not been prepared by the Seminole Nation as provided in subsection (a) of this section, the Secretary, in consultation with the Seminole Nation, shall prepare and submit a plan to the Congress for approval within one hundred and eighty days of the expiration of the period referred to in subsection (a) of this section. A copy of the plan prepared by the Secretary shall be furnished to
the Seminole Nation simultaneously with its submission to the Congress.

SEC. 4. (a) Any plan for the use and distribution of the funds allocated to the Seminole Nation of Oklahoma shall provide that not less than 80 per centum thereof shall be set aside and programmed to serve common tribal needs, educational requirements, and such other purposes as the circumstances of the Seminole Nation of Oklahoma may determine.

(b) No per capita distribution may be made from the sum allocated to the Seminole Nation of Oklahoma, except that the investment income from not more than 20 per centum of the fund may be distributed per capita from time to time in the discretion of the tribal governing authority pursuant to a distribution plan approved by the Secretary. No per capita distribution shall occur pursuant to this subsection until a roll of members of the Seminole Nation of Oklahoma born on or before and living on the date of enactment of this Act has been certified by the Secretary.

(c) The interests of minors and other legally incompetent persons who are entitled to receive any portion of such funds as are subsequently distributed to them will be protected and preserved: Provided, That such funds may be disbursed to the parents or legal guardians of such minors or legal incompetents in such amounts as may be necessary for the minors or legal incompetents' health, education, welfare, or emergencies under a plan or plans approved by the Secretary and the tribal governing body of the Indian tribe involved.

(d) A plan for the use and distribution of the judgment funds referred to in this Act shall be implemented by the Secretary immediately at the end of the sixty-day period (excluding days on which either the House of Representatives or the Senate is not in session because of an adjournment of more than three calendar days to a day certain) beginning on the day such plan is submitted to the Congress, unless during such sixty-day period a joint resolution is enacted disapproving such plan.

(e) Tribal investment decisions under a plan shall be subject to the approval of the Secretary. Approval shall be granted within a reasonable time unless the Secretary determines, in writing, that the investment would not be reasonable or prudent or would otherwise not be in accord with the provisions of this section.

(f) Neither the United States nor the Secretary shall be liable, because of the Secretary's approval of an investment decision under this section, for any losses in connection with such investment decision.

SEC. 5. The Secretary shall pay the governing body of the Seminole Tribe of Florida such portion of the amount held in trust for that tribe under section 2 of this Act to be allocated or invested as the tribal governing body determines to be in the economic or social interest of the tribe within sixty days after submission of an appropriate resolution by the tribal governing body.

SEC. 6. Notwithstanding any other provision of this Act, no plan for the use and distribution of the share of the funds allocated to the Miccosukee Tribe of Indians of Florida shall be prepared or implemented and no funds allocated to the Miccosukee Tribe of Indians of Florida shall be distributed to the tribe, its members, or any other person unless such plan or distribution is duly authorized by the General Council of the Miccosukee Tribe or by a referendum vote of the members of the tribe duly called by the General Council of the
tribe at which a negative vote is permitted. Such funds (and the interest therefrom) shall be held in trust by the United States and invested as provided in the Act of June 24, 1938 (52 Stat. 1037, as amended; 25 U.S.C. 162a), except that part or all of the amount may from time to time be paid to the governing body of the Miccosukee Tribe of Indians of Florida as may be authorized under this section.

Sec. 7. (a) The Secretary shall invest the funds allocated to the independent Seminole Indians of Florida (as a group) under section 2 in accordance with subsection (a) of the first section of the Act of June 24, 1938 (52 Stat. 1037, as amended; 25 U.S.C. 162a) until the date on which the funds are distributed under subsection (c).

(b)(1) Under regulations prescribed by the Secretary, the Secretary shall compile a role of those independent individuals of Seminole Indian lineal descent who—

(A) were born on or before, and are living on, the date of enactment of this Act;

(B) are listed on or are lineal descendants of persons listed on the annotated Seminole Agency Census of 1957 as independent Seminoles; and

(C) are not members of an Indian tribe recognized by the Secretary on the most recent list of such Indian tribes published in the Federal Register.

Such persons listed on this roll shall constitute the independent Seminoles referred to in this Act.

(2) All determinations in the preparation of the roll under paragraph (1) of this subsection shall be based on timely applications for inclusions on the roll supported by evidence satisfactory to the Secretary. The Secretary shall not include any person on the roll who has not made formal application in writing to be included, and who has not met the requirements of paragraph (1) (A), (B), and (C).

(c) As soon as practicable after the roll required under subsection (b) has been compiled, the funds allocated to the independent Seminole Indians of Florida (as a group) under section 2, including all interest and investment income accrued thereon to the date of payment, except as provided for in subsection (d), shall be distributed on a per capita basis, in payments as equal as possible, only to those independent Seminole Indians of Florida enrolled under subsection (b) who make timely application to the Secretary. The Secretary shall not distribute any funds to any Seminoles who are not on the roll prepared pursuant to subsection (b) or who do not make timely application to the Secretary.

(d) Except for the persons who make application and are included on the roll prepared pursuant to section 7(b)(1), and who make application and accept a per capita share of the distribution pursuant to subsection (c), the payment and distribution of the award in accordance with this Act shall not be construed to impair, diminish or affect in any manner any rights and claims of the independent Seminole Indians, either as a group or individually, to any lands or natural resources in the State.

Sec. 8. (a) The funds allocated pursuant to this Act are hereby declared to be held in trust by the United States for the benefit of the Seminole Nation of Oklahoma, the Seminole Tribe of Florida, the Miccosukee Tribe of Indians of Florida, and the independent Seminole Indians of Florida respectively.

(b) None of the funds held in trust by the United States under this Act (including interest and investment income accrued on such funds while such funds are held in trust by the United States), and
none of the funds distributed per capita or made available under this Act for programs, shall be subject to Federal, State, or local income taxes, nor shall such funds nor their availability be considered as income or resources or 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 or, except for per capita payments in excess of $2,000, any other Federal or federally assisted program.

Approved April 30, 1990.