

by the Act of September 30, 1961 (75 Stat. 747), to pay a judgment in Indian Claims Commission docket numbered 124-A, and the interest thereon, after payment of attorney fees and expenses, shall be distributed to the individuals whose names appear on the roll prepared pursuant to section 3, and in accordance with the instructions contained in sections 8 and 9, of this Act.

SEC. 7. The funds on deposit in the Treasury of the United States to the credit of the "Miami Tribe of Oklahoma" that were appropriated by the Act of May 17, 1963 (77 Stat. 43), to pay a judgment in Indian Claims Commission dockets numbered 67 and 124, and the interest thereon, after payment of attorney fees and expenses, shall be distributed to the persons whose names appear on the roll prepared pursuant to section 4, and in accordance with the instructions contained in sections 8 and 9, of this Act.

Payment provisions.

SEC. 8. (a) Except as provided in subsection (b) of this section, the Secretary shall distribute a per capita share payable to a living enrollee directly to such enrollee, and the Secretary shall distribute a per capita share payable to a deceased enrollee directly to his heirs or legatees upon proof of death and inheritance satisfactory to the Secretary, whose findings upon such proof shall be final and conclusive.

(b) A 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 as the Secretary determines will adequately protect the best interests of such persons.

Reserve funds for expenses.

SEC. 9. (a) Prior to making any distribution of the funds credited to the Miami Tribe or Nation and the Miami Tribe of Indiana or approving any expenditures of the funds credited to the Miami Tribe of Oklahoma, pursuant to this Act, the Secretary is authorized to reserve in the Treasury of the United States a part of such funds sufficient, in his judgment, to meet the litigation expenses, exclusive of attorney fees, of the remaining cases which each has pending before the Indian Claims Commission.

(b) The funds reserved shall be available for appropriate withdrawal by the Secretary.

Income tax exemption.

SEC. 10. The funds distributed under the provisions of this Act shall not be subject to Federal or State income taxes, and any costs incurred by the Secretary in the preparation of the rolls and in the distribution of per capita shares in accordance with the provisions of this Act shall be paid by appropriate withdrawals from the judgment funds.

Rules and regulations.

SEC. 11. The Secretary of the Interior is authorized to prescribe rules and regulations to carry out the provisions of this Act.

Approved October 14, 1966.

Public Law 89-660

AN ACT

October 14, 1966  
[H. R. 10747]

To provide for the disposition of funds appropriated to pay a judgment in favor of the Duwamish Tribe of Indians in Indian Claims Commission docket numbered 109, and for other purposes.

Duwamish Tribe of Indians.  
Judgment funds.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That 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 date of this Act, and (b) they are descendants of members of the Duwamish Tribe as it existed in 1855. Applications for enrollment must be filed with the area director of the Bureau of Indian

Affairs, Portland, Oregon, on forms prescribed for that purpose. The determination of the Secretary regarding the utilization of available rolls or records and the eligibility for enrollment of an applicant shall be final.

SEC. 2. After the deduction of attorney fees, litigation expenses, the costs of roll preparation, and such sums as may be required to distribute individual shares, the funds, including interest, remaining to the credit of the Duwamish Tribe, which were appropriated by the Act of June 9, 1964 (78 Stat. 213), shall be distributed in equal shares to those persons whose names appear on the roll prepared in accordance with section 1 of this Act.

Equal share distribution.

SEC. 3. The Secretary shall distribute a share payable to a living enrollee directly to such enrollee or in such manner as is deemed by the Secretary to be in the enrollee's best interest. The Secretary shall distribute the per capita share of a deceased enrollee to his heirs or legatees upon proof of death and inheritance satisfactory to the Secretary whose findings upon such proof shall be final and conclusive. Sums payable to enrollees or their heirs or legatees who are less than twenty-one years of age or who are under a legal disability shall be paid to the persons whom the Secretary determines will best protect their interests. Proportional shares of heirs or legatees amounting to \$5 or less shall not be distributed, and shall escheat to the United States. In the event that the sum of money reserved by the Secretary to pay the costs of distributing the individual shares exceeds the amount actually necessary to accomplish this purpose, such funds shall also escheat to the United States.

SEC. 4. The funds distributed under the provisions of this Act shall not be subject to Federal or State income taxes.

Income tax exemption.

SEC. 5. The Secretary of the Interior is authorized to prescribe rules and regulations to carry out the provisions of this Act.

Rules and regulations.

Approved October 14, 1966.

Public Law 89-661

AN ACT

To provide for the disposition of funds appropriated to pay a judgment in favor of the Otoe and Missouri Tribe of Indians, and for other purposes.

October 14, 1966  
[H. R. 10674]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the unexpended balance of funds on deposit in the Treasury of the United States to the credit of the Otoe and Missouri Tribe of Indians that were appropriated by the Act of June 9, 1964, to pay a judgment by the Indian Claims Commission in docket numbered 11-A, and the interest thereon, less payment of attorney fees and expenses, may be advanced or expended for any purpose that is authorized by the tribal governing body and approved by the Secretary of the Interior. Any part of such funds that may be distributed to the members of the tribe shall not be subject to Federal or State income taxes. The sum of \$150,000, and any accrued interest thereon, shall be held in the United States Treasury pending final determination of the Yankton Sioux claim in docket numbered 332-A. Any portion of such sum that is determined to belong to the Otoe and Missouri Tribe shall thereupon become subject to the foregoing provisions of this Act.

Otoe and Missouri Tribe of Indians.  
Judgment funds.  
78 Stat. 204.

Income tax exemption.

Approved October 14, 1966.