

the Secretary of the Interior. The funds apportioned to the group mentioned in section 2(c) shall be available for distribution in equal shares to the enrollees or their heirs or legatees. Payment may be made directly to each enrollee except that 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.

Tax exemptions.

SEC. 6. None of the funds that may be distributed per capita shall be subject to Federal or State income taxes.

SEC. 7. The Secretary of the Interior is authorized to prescribe rules and regulations to carry out the provisions of this Act.

Approved September 27, 1967.

Public Law 90-94

AN ACT

September 27, 1967
[S. 1165]

To provide for the disposition of judgment funds now on deposit to the credit of the Minnesota Chippewa Tribe of Indians on behalf of the Mississippi Bands and the Pillager and Lake Winnibigoshish Bands of Chippewa Indians.

Chippewa Indians.
Judgment funds,
disposition.

79 Stat. 1152.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the funds on deposit in the Treasury of the United States to the credit of the Minnesota Chippewa Tribe of Indians on behalf of the Mississippi Bands and the Pillager and Lake Winnibigoshish Bands of Chippewa Indians that were appropriated by the Act of October 31, 1965, to pay a judgment by the Indian Claims Commission in docket 18-B, and the interest thereon, after payment of attorney fees and expenses, may be advanced or expended for any purpose that is authorized by the tribal governing bodies of the Minnesota Chippewa Tribe and the White Earth, Leech Lake, and Mille Lacs Reservations with whom the members of the Mississippi Bands and Pillager and Lake Winnibigoshish Bands of Chippewa Indians are affiliated, and approved by the Secretary of the Interior. Only those persons who are descendants of the Mississippi Bands and the Pillager and Lake Winnibigoshish Bands of Chippewa Indians who were born on or prior to and living on the date of this Act and who meet the requirements for membership in the Minnesota Chippewa Tribe shall be entitled to share in the use or distribution of the funds. Any part of such funds that may be distributed per capita to the members of the tribe shall not be subject to the Federal or State income tax.

Tax exemptions.

SEC. 2. The Secretary of the Interior is authorized to prescribe rules and regulations to carry out the provisions of this Act.

Approved September 27, 1967.