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[CHAPTER 65.]

JOINT RESOLUTION

To carry out certain obligations to certain enrolled Indians under tribal agreement.

February 14, 1933.
[S. J. Res. 167.]
[Pub. Res., No. 53.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That any person duly enrolled as a member of an Indian tribe who received in pursuance of a tribal treaty or agreement with the United States an allotment of land which by the terms of said treaty or agreement was exempted partially or in total from taxation, and from which land the restrictions have been or have not been removed and who was required or permitted contrary to law to pay any illegal or unauthorized Federal inheritance tax or Federal income tax on the rents, royalties, or other gains arising from such allotted lands, and who under the law and rulings of the Treasury Department have secured a refund of the taxes so illegally or erroneously collected but who did not receive interest on such refunds in accordance with the laws and the regulations in force at the time the refund was secured and who have failed to file a claim for the allowance of such interest, shall be allowed one year after the approval of this Act within which to file such claim, and if otherwise entitled thereto may recover such interest on such illegally collected taxes in the same manner and to the same extent as if such claims for interest had been theretofore duly filed as required by law, it not being the policy of the Government to invoke or plead a statute of limitations to escape the obligations of agreements solemnly entered into with its Indian wards: *Provided, however*, That in the case of the death of any person any such interest on the refund of illegal taxes paid by him or on his account may in like manner be claimed and recovered by the person or persons who would have received such money had it constituted a part of his estate at the time of his death: *Provided further*, That no interest on such refunds shall be payable prior to the time provided by law for the payment of interest in any such similar cases: *Provided further*, That it shall be unlawful for any person acting as attorney or agent for any claimant to receive more than a total of 5 per centum of the amount collected under the provisions of this Act, and any person collecting a total amount from such claimant in excess of said 5 per centum shall be guilty of a misdemeanor and punished by a fine not exceeding $1,000 or imprisonment not exceeding six months, or both.

Indian allottees.
Claims for unpaid interest on refunds of certain Federal taxes, allowed.

To be filed within one year.

Recovery.

Provisos.
Payment to estate if allottee deceased.

Prior payment.

Limitation on attorney's, etc., fee.

Penalty for violation.

Approved, February 14, 1933.

[CHAPTER 72.]

AN ACT

To approve act numbered 268 of the session laws of 1931 of the Territory of Hawaii, entitled "An act to authorize and provide for the manufacture, maintenance, distribution, and supply of electric current for light and power within the island of Molokai."

February 15, 1933.
[H. R. 311.]
[Public, No. 347.]

Be it enacted by the Senate and House of Representatives of the United States in Congress assembled, The act numbered 268 of the session laws of 1931 of the Territory of Hawaii, entitled "An act to authorize and provide for the manufacture, maintenance, distribution, and supply of electric current for light and power within the island of Molokai," passed by the Legislature of the Territory of Hawaii and approved by the Governor of the Territory of Hawaii on April 30, 1931, is hereby approved: *Provided*, That the authority in section 16 of said act for the amending or repeal of said act shall not be held to authorize such action by the Legislature of

Molokai Island, Hawaii.
Grant of electric franchise approved.

Provisos.
Amendment subject to approval by Congress.