

14X7235 Proceeds of Labor, Hoh Indians, Washington;
 14X7735 Interest and Accruals on Interest, Proceeds of Labor,
 Hoh Indians, Washington.

Income tax ex-
 emption.

Rules and regu-
 lations.

SEC. 7. Any part of the funds that may be distributed to individual members of the Quileute and Hoh Tribes under the provisions of this Act shall not be subject to Federal or State income taxes.

SEC. 8. 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 89-656

AN ACT

October 14, 1966
 [H. R. 12437]

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

Nooksack 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 were living on the date of this Act, and (b) they are descendants of members of the Nooksack 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.

79 Stat. 81.

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 Nooksack Tribe, which were appropriated by the Act of April 30, 1965 (Public Law 89-16), shall be distributed in equal shares to those persons whose names appear on the roll prepared in accordance with section 1 of this Act.

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 remain to the credit of the Nooksack Tribe. Any sum of money remaining to the credit of the Nooksack Tribe as a result of this judgment, three years after the date of this Act, shall escheat to the United States and shall be deposited in the Treasury of the United States in miscellaneous receipts.

Income tax
 exemption.

Rules and
 regulations.

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

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

Approved October 14, 1966.