portion thereof, is payable to an heir or legatee under twenty-one years of age or under legal disability, the same shall be paid and held in trust pursuant to subsection (c) of this section;

(c) a share or proportional share payable to an enrollee or person under twenty-one years of age or to an enrollee or person under legal disability shall be paid and held in trust for such enrollee or person pursuant to a trust agreement to be made and entered into by and between the Cheyenne-Arapaho Tribes of Oklahoma, as grantor, and a national banking association located in the State of Oklahoma, as trustee, which trust agreement shall be authorized and approved by the tribal governing body and approved by the Secretary of the Interior.

Per capita share claims, termination date.

SEC. 4. (a) All claims for per capita shares, whether by a living enrollee or by the heirs or legatees of a deceased enrollee, shall be filed with the area director of the Bureau of Indian Affairs, Anadarko, Oklahoma, not later than three years from the date of approval of this Act. Thereafter, all claims and the right to file same shall be forever barred and the unclaimed shares shall revert to the tribes.

Reverted funds, disposition.

(b) Tribal funds that revert to the tribes pursuant to subsection (a) of this section, including interest and income therefrom, may be advanced or expended for any purpose that is authorized by the tribal governing body.

Tax exemptions.

SEC. 5. No part of any funds distributed or held in trust under the provisions of this Act shall be subject to Federal or State income taxes.

Payment of costs.

SEC. 6. (a) All costs incident to making the payments authorized by this Act, including the costs of payment roll preparation and such sums as may be required to distribute said funds, shall be paid by appropriate withdrawals from the judgment fund and interest on the judgment fund, using the interest fund first.

(b) In the event that the sum of money reserved by the Secretary of the Interior to pay the costs of distributing said funds exceeds the amount actually necessary to accomplish this purpose, the money remaining shall revert to the tribes and may be advanced or expended for any purpose that is authorized and approved by the tribal governing body.

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

Approved October 31, 1967.

Public Law 90-118

October 31, 1967
[S. J. Res. 112]

JOINT RESOLUTION

Extending the time for filing report of Commission on Urban Problems.

79 Stat. 474.
42 USC 1456 note.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, Section 301(b) of the Housing and Urban Development Act of 1965 is amended by striking "within 18 months" and all that follows and inserting in lieu thereof "not later than December 31, 1968."

Approved October 31, 1967.

AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO