Sec. 2. The funds credited to the Shoshone-Bannock Tribes of the Fort Hall Reservation pursuant to section 1, may be advanced, deposited, expended, invested, or reinvested for any purposes that are authorized by the tribal governing body and approved by the Secretary of the Interior.

Sec. 3. None of the funds distributed per capita to members of the tribes under the provisions of this Act shall be subject to Federal or State income taxes. A share or interest payable to enrollees less than eighteen years of age or under legal disability shall be paid in accordance with such procedures, including the establishment of trusts, as the Secretary determines appropriate to protect the best interest of such persons.

Approved September 29, 1972.

Public Law 92-444

To authorize a program for the development of tuna and other latent fisheries resources in the Central, Western, and South Pacific Ocean.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "Central, Western, and South Pacific Fisheries Development Act".

Approved September 29, 1972.