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.

Tax exemption.

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 92-443

September 29, 1972
[H. R. 10436]

AN ACT

To provide with respect to the inheritance of interests in restricted or trust land within the Nez Perce Indian Reservation, and for other purposes.

Indians.
Nez Perce Tribe, Idaho.
Inheritance.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a person who is not an enrolled member of the Nez Perce Tribe of Idaho with one-fourth degree or more blood of such Tribe shall not be entitled to receive by devise or inheritance any interest in trust or restricted land within the Nez Perce Indian Reservation or within the area ceded by the Treaty of June 11, 1855 (12 Stat. 957), if, while the decedent's estate is pending before the Examiner of Inheritance, the Nez Perce Tribe of Idaho pays to the Secretary of the Interior, on behalf of such person, the fair market value of such interest as determined by the Secretary of the Interior after appraisal. The interest for which such payment is made shall be held by the Secretary in trust for the Nez Perce Tribe of Idaho.

SEC. 2. On request of the Nez Perce Tribe of Idaho the Examiner of Inheritance shall keep an estate pending for not less than two years from the date of decedent's death.

SEC. 3. When a person who is prohibited by section 1 from acquiring any interest by devise or inheritance is a surviving spouse of the decedent, a life estate in one-half of the interest acquired by the Nez Perce Tribe of Idaho shall, on the request of such spouse, be reserved for that spouse and the value of such life estate so reserved shall be reflected in the Secretary's appraisal under section 1.

SEC. 4. The provisions of this Act shall apply to all estates pending before the Examiner of Inheritance on the date of this Act and to all future estates, but shall not apply to any estate heretofore closed.

Approved September 29, 1972.

Public Law 92-444

September 29, 1972
[H. R. 12207]

AN ACT

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

Central, Western, and South Pacific Fisheries Development Act.

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".

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