

after payment of attorney fees and litigation expenses and the costs of carrying out the provisions of this Act, shall be distributed as provided herein.

SEC. 2. The Secretary of the Interior shall set aside for the benefit of the Payson Indian Band, at Payson, Arizona, 3.5 per centum of the net judgment funds described in section 1 of this Act, which shall be disposed of pursuant to section 4 hereof.

SEC. 3. For the purposes of apportioning the funds, the Yavapai Apache Indian Community of the Camp Verde Reservation, the Fort McDowell Mohave-Apache Community, and the Yavapai-Prescott Community shall prepare rolls of all persons who were born on or prior to and living on the date of this Act, and who are enrolled or entitled to be enrolled in accordance with the respective tribal constitutions or articles of association, as the case may be, in effect on April 1, 1972. The Secretary of the Interior shall verify and approve the rolls.

SEC. 4. Upon completion and approval of the rolls as provided in section 3 of this Act, the balance of the funds not set aside pursuant to section 2 hereof shall be apportioned among the cited groups in section 3 on the basis of the number of enrollees in each group. The funds so apportioned shall be redeposited in the Treasury of the United States to the credit of the respective groups and may be advanced, expended, invested, or reinvested in any manner authorized by the governing bodies and approved by the Secretary. All funds so accruing to the Payson Band pursuant to section 2 hereof shall be utilized pursuant to a plan agreed upon between the governing body elected by the Payson Indian community or by the members thereof at a meeting called in accordance with the rules prescribed by the Secretary of the Interior.

SEC. 5. None of the funds distributed per capita under the provisions of this Act shall be subject to Federal or State income taxes. Sums payable to enrollees or heirs or legatees who are less than eighteen years of age or who are under a legal disability shall be paid in accordance with such procedures, including the establishment of trusts, as the Secretary determines appropriate to protect the best interests of such persons.

SEC. 6. The Secretary is authorized to prescribe rules and regulations to carry out the provisions of this Act.

Approved October 6, 1972.

Rolls.

Tax exemption.
Minor enrollees,
protection of
interests.

Rules and
regulations.

Public Law 92-462

AN ACT

To provide for the disposition of funds appropriated to pay a judgment in favor of the Pueblo de Acoma in Indian Claims Commission docket numbered 266, and for other purposes.

October 6, 1972
[H. R. 10858]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the funds on deposit in the Treasury of the United States to the credit of the Pueblo de Acoma that were appropriated by the Act of January 8, 1971 (84 Stat. 1981), to pay a judgment by the Indian Claims Commission in docket numbered 266, and interest thereon, after payment of attorney fees and litigation expenses, may be advanced, expended, invested, or reinvested for any purpose that is authorized by the tribal governing body and approved by the Secretary of the Interior.

SEC. 2. None of the funds distributed per capita under the provisions of this Act shall be subject to Federal or State income taxes.

SEC. 3. The Secretary of the Interior is authorized to prescribe rules and regulations to carry out the provisions of this Act.

Approved October 6, 1972.

Indians.
Pueblo de
Acoma.
Judgment funds,
disposition.

Tax exemption.

Rules and
regulations.