

Ante, p. 64.

Withheld funds,
use.

Per capita
shares, reversion
to tribe.

Tax exemption.
Minors, protec-
tion of interests.

Rules and
regulations.

Ventre blood and who elect to be enrolled as Gros Ventre, and (c) persons who participated, or were eligible to participate, in the distribution of funds under the Act of March 18, 1972 (Public Law 92-254), for the disposition of the judgment of the Blackfeet Tribe and the Gros Ventre Tribe in Indian Claims Commission docket numbered 279-A.

SEC. 5. The \$100,000 withheld from distribution under section 4, and interest thereon, may be used for any purpose authorized by the Assiniboine Treaty Committee of the Fort Belknap Assiniboine Tribe and approved by the Secretary of the Interior, including contributions to Reservation community projects and further per capita distribution.

SEC. 6. The per capita shares shall be determined on the basis of the number of persons eligible for per capitas and the number of persons rejected for per capitas who have taken a timely appeal. The shares of those persons whose appeals are denied shall revert to the tribe from whose share the per capita would have been paid, to be expended for any purpose designated by such tribe and approved by the Secretary.

SEC. 7. 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 persons under 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 will protect the best interests of such persons.

SEC. 8. The Secretary is authorized to prescribe rules and regulations to effect the provisions of this Act, including the establishment of deadlines.

Approved October 25, 1972.

Public Law 92-558

AN ACT

October 25, 1972
[H. R. 11091]

To provide additional funds for certain wildlife restoration projects, and for other purposes.

Wildlife res-
toration fund.
Bows and
arrows, tax.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

TITLE I—WILDLIFE RESTORATION FUND

84 Stat. 1097.

Post, p. 1173.
68A Stat. 490.
83 Stat. 269.

84 Stat. 1098.

Effective date.

SEC. 101. (a) The first sentence of section 3 of the Federal Aid in Wildlife Restoration Act of September 2, 1937 (16 U.S.C. 669b), is amended to read as follows: "An amount equal to all revenues accruing each fiscal year (beginning with the fiscal year 1975) from any tax imposed on specified articles by sections 4161 (b) and 4181 of the Internal Revenue Code of 1954 (26 U.S.C. 4161 (b), 4181) shall, subject to the exemptions in section 4182 of such Code, be covered into the Federal aid to wildlife restoration fund in the Treasury (hereinafter referred to as the 'fund') and is authorized to be appropriated and made available until expended to carry out the purposes of this Act."

(b) That part of section 4(b) of such Act of September 2, 1937 (16 U.S.C. 669c-(b)), which precedes the proviso is amended to read as follows: "One-half of the revenues accruing to the fund under this Act each fiscal year (beginning with the fiscal year 1975) from any tax imposed on pistols, revolvers, bows, and arrows shall be apportioned among the States in proportion to the ratio that the population of each State bears to the population of all the States:".

(c) The amendments made by subsections (a) and (b) of this section shall take effect July 1, 1974.

SEC. 102. (a) Section 8(b) of the Federal Aid in Wildlife Restoration Act of September 2, 1937 (16 U.S.C. 669g-(b)), is amended by striking out "outdoor" each place it appears therein.

(b) The amendments made by subsection (a) of this section shall take effect on the date of the enactment of this Act.

84 Stat. 1100.

Effective date.

TITLE II—TAX ON SALE OF BOWS AND ARROWS

SEC. 201. (a) Section 4161 of the Internal Revenue Code of 1954 (relating to the imposition of tax on the sale of certain articles) is amended—

79 Stat. 140.

26 USC 4161.

(1) by striking out "There is" and inserting in lieu thereof the following:

"(a) RODS, CREELS, ETC.—There is";

and

(2) by adding at the end thereof the following new subsection:

"(b) BOWS AND ARROWS, ETC.—

"(1) BOWS AND ARROWS.—There is hereby imposed upon the sale by the manufacturer, producer, or importer—

"(A) of any bow which has a draw weight of 10 pounds or more, and

"(B) of any arrow which measures 18 inches overall or more in length,

a tax equivalent to 11 percent of the price for which so sold.

"(2) PARTS AND ACCESSORIES.—There is hereby imposed upon the sale by the manufacturer, producer, or importer—

"(A) of any part or accessory (other than a fishing reel) suitable for inclusion in or attachment to a bow or arrow described in paragraph (1), and

"(B) of any quiver suitable for use with arrows described in paragraph (1),

a tax equivalent to 11 percent of the price for which so sold."

(b) The amendments made by subsection (a) of this section shall apply with respect to articles sold by the manufacturer, producer, or importer thereof on or after July 1, 1974.

Effective date.

Approved October 25, 1972.

Public Law 92-559

AN ACT

To amend title 10, United States Code, to establish the authorized strength of the Naval Reserve in officers in the Judge Advocate General's Corps in the grade of rear admiral, and for other purposes.

October 25, 1972
[S. 3310]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) clause (3) of section 5457(a) of title 10, United States Code, is amended to read as follows:

"(3) Supply Corps—7."

(b) Section 5457(a) of such title is further amended by redesignating clause (6) as clause (7) and adding after clause (5) a new clause (6) as follows:

"(6) Judge Advocate General's Corps—1."

Naval Reserve
officers.
Judge Advocate
General's Corps.
72 Stat. 1491.

Approved October 25, 1972.