

§ 5506. Tax exemption for conveyed lands and gross receipts; distribution of gross receipts to tribal members

All property conveyed to tribes pursuant to this chapter and all the receipts therefrom referred to in section 5505 of this title, shall be exempt from Federal, State, and local taxation so long as such property is held in trust by the United States. Any distribution of such receipts to tribal members shall neither be considered as income or resources of such members for purposes of any such taxation nor as income, resources, or otherwise utilized as the basis for denying or reducing the financial assistance or other benefits to which such member or his household would otherwise be entitled to under the Social Security Act [42 U.S.C. 301 et seq.] or any other Federal or federally assisted program.

(Pub. L. 94-114, § 6, Oct. 17, 1975, 89 Stat. 579.)

Editorial Notes

REFERENCES IN TEXT

The Social Security Act, referred to in text, is act Aug. 14, 1935, ch. 531, 49 Stat. 620, which is classified generally to chapter 7 (§301 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables.

CODIFICATION

Section was formerly classified to section 459e of this title prior to editorial reclassification and renumbering as this section.

CHAPTER 48—INDIAN TRUST ASSET REFORM

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SUBCHAPTER I—RECOGNITION OF TRUST RESPONSIBILITY

§ 5601. Findings

Congress finds that—

- (1) there exists a unique relationship between the Government of the United States and the governments of Indian tribes;
- (2) there exists a unique Federal responsibility to Indians;

(3) through treaties, statutes, and historical relations with Indian tribes, the United States has undertaken a unique trust responsibility to protect and support Indian tribes and Indians;

(4) the fiduciary responsibilities of the United States to Indians also are founded in part on specific commitments made through written treaties and agreements securing peace, in exchange for which Indians have surrendered claims to vast tracts of land, which provided legal consideration for permanent, ongoing performance of Federal trust duties; and

(5) the foregoing historic Federal-tribal relations and understandings have benefitted the people of the United States as a whole for centuries and have established enduring and enforceable Federal obligations to which the national honor has been committed.

(Pub. L. 114-178, title I, §101, June 22, 2016, 130 Stat. 432.)

Statutory Notes and Related Subsidiaries

SHORT TITLE

Pub. L. 114-178, §1(a), June 22, 2016, 130 Stat. 432, provided that: “This Act [enacting this chapter] may be cited as the ‘Indian Trust Asset Reform Act’.”

Pub. L. 114-178, title II, §201, June 22, 2016, 130 Stat. 433, provided that: “This title [enacting subchapter II of this chapter] may be cited as the ‘Indian Trust Asset Management Demonstration Project Act of 2016’.”

§ 5602. Reaffirmation of policy

Pursuant to the constitutionally vested authority of Congress over Indian affairs, Congress reaffirms that the responsibility of the United States to Indian tribes includes a duty to promote tribal self-determination regarding governmental authority and economic development.

(Pub. L. 114-178, title I, §102, June 22, 2016, 130 Stat. 433.)

SUBCHAPTER II—INDIAN TRUST ASSET MANAGEMENT DEMONSTRATION PROJECT

§ 5611. Definitions

In this subchapter:

(1) Indian tribe

The term “Indian tribe” has the meaning given the term in the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450b).¹

(2) Project

The term “Project” means the Indian trust asset management demonstration project established under section 5612(a) of this title.

(3) Secretary

The term “Secretary” means the Secretary of the Interior.

(Pub. L. 114-178, title II, §202, June 22, 2016, 130 Stat. 433.)

Editorial Notes

REFERENCES IN TEXT

The Indian Self-Determination and Education Assistance Act, referred to in par. (1), is Pub. L. 93-638, Jan.

¹ See References in Text note below.