

**TITLE 25 - INDIANS**

**CHAPTER 14 - MISCELLANEOUS**

**SUBCHAPTER LI - CONFEDERATED TRIBES OF THE COLVILLE RESERVATION:  
DISTRIBUTION OF JUDGMENT FUND**

**§ 1073. Tax exemption; payments to minors and persons under legal disabilities**

None of the funds distributed per capita under the provisions of this subchapter shall be subject to Federal or State income tax. Any per capita share payable to a person under twenty-one years of age or to a person under legal disability shall be paid in accordance with such procedures, including the establishment of trusts, as the Secretary determines will adequately protect the best interest of such persons.

(Pub. L. 92-244, § 2, Mar. 9, 1972, 86 Stat. 57.)