

**TITLE 25 - INDIANS**  
**CHAPTER 14 - MISCELLANEOUS**  
**SUBCHAPTER XVII - YAKIMA TRIBES**

**§ 609b–1. Tax exemption; trusts and other procedures for protection of minors and persons under legal disability**

Any part of such funds that may be distributed per capita under the provisions of section 609b of this title and this section shall not be subject to Federal or State income tax; and 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. 91–413, § 2, Sept. 25, 1970, 84 Stat. 865.)

**Codification**

Section was not enacted as part of act Aug. 9, 1946, ch. 933, 60 Stat. 968, which comprises this subchapter.