

TITLE 25 - INDIANS
CHAPTER 14 - MISCELLANEOUS
SUBCHAPTER XXV - INDIANS OF CALIFORNIA

§ 662. Heirs of deceased enrollees; tax exemption

Each share distributable to an enrollee under sections 660 and 661 of this title shall be paid directly to the enrollee or, if he is deceased at the time of distribution, to his heirs or legatees unless the distributee is under twenty-one years of age or is otherwise under legal disability, in which case such disposition shall be made of the share as the Secretary determines will adequately protect the best interests of the distributee. Funds distributed under sections 659 to 663 of this title shall not be subject to Federal or State income taxes.

(Pub. L. 90-507, § 4, Sept. 21, 1968, 82 Stat. 861.)

Codification

Section was not enacted as part of act May 18, 1928, ch. 624, 45 Stat. 602, which comprises this subchapter.