

May 19, 1930.
[S. J. Res. 163.]
[Pub. Res., No. 74.]

CHAP. 302.—Joint Resolution To carry out certain obligations to certain enrolled Indians under tribal agreement.

Indian allottees.
Claims of, for refund
of unlawful taxes on
rents, etc., collected
during exemption per-
iod, may be allowed.

Time extended for
filing claims.

Proviso.
Payment of refund to
estate of deceased al-
lottee.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That any person duly enrolled as a member of an Indian tribe who received in pursuance of a tribal treaty or agreement with the United States an allotment of land which by the terms of said treaty or agreement was exempted from taxation, and from which land the restrictions have been removed, and who was required or permitted contrary to such stipulation to pay any illegal or unauthorized Federal tax on the rents, royalties, or other gains arising from such tax-exempt lands during the period of such exemption and who would be entitled under the law and rulings of the Treasury Department in similar Indian cases to a refund of the taxes so illegally or erroneously collected but for the fact that he failed to file a claim for such refund within the time prescribed by law, shall be allowed one year after the approval of this Act within which to file such claim, and if otherwise entitled thereto he may recover such illegal taxes in the same manner and to the same extent as if such claims for refund had been theretofore duly filed as required by law, it not being the policy of the Government to invoke or plead a statute of limitations to escape the obligations of agreements solemnly entered into with its Indian wards: *Provided, however,* That in the case of the death of any such person any such illegal taxes paid by him or on his account may in like manner be claimed and recovered by the person or persons who would have received such money had it constituted a part of his estate at the time of his death.

SEC. 2. That all Acts and parts of Acts in conflict herewith are modified for the purpose, and only for the purpose, of carrying into effect the provisions hereof. ^{Modification of con-}
_{flicting acts.}

Approved, May 19, 1930.