

## [CHAPTER 227]

## AN ACT

May 19, 1937  
[S. 150]  
[Public, No. 96]

Amending section 2 of Public Law Numbered 716 of the Seventy-fourth Congress, being an Act entitled "An Act to relieve restricted Indians whose lands have been taxed or have been lost by failure to pay taxes, and for other purposes."

Indian lands.  
49 Stat. 1542.  
25 U. S. C., Supp.  
11, § 412a.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 2 of Public Law Numbered 716 of the Seventy-fourth Congress, being an Act entitled "An Act to relieve restricted Indians whose lands have been taxed or have been lost by failure to pay taxes, and for other purposes", is hereby amended to read as follows:

Homesteads purchased from trust, etc., funds to be nontaxable.

SEC. 2. All homesteads, heretofore purchased out of the trust or restricted funds of individual Indians, are hereby declared to be instrumentalities of the Federal Government and shall be nontaxable until otherwise directed by Congress: *Provided*, That the title to such homesteads shall be held subject to restrictions against alienation or encumbrance except with the approval of the Secretary of the Interior: *And provided further*, That the Indian owner or owners shall select, with the approval of the Secretary of the Interior, either the agricultural and grazing lands, not exceeding a total of one hundred and sixty acres, or the village, town, or city property, not exceeding in cost \$5,000, to be designated as a homestead.

*Provisos.*  
Restrictions against alienation, etc.

Optional selection of lands.

Approved, May 19, 1937.