

[CHAPTER 315]

AN ACT

June 11, 1940
[H. R. 952]
[Public, No. 590]

For the relief of Indians who have paid taxes on allotted lands for which patents in fee were issued without application by or consent of the allottees and subsequently canceled, and for the reimbursement of public subdivisions by whom judgments for such claims have been paid.

Reimbursement of
Indians for taxes paid
on allotted lands.

Provisos.
Release of judg-
ments.

Reimbursement of
States, etc.

Appropriation au-
thorized.

Availability of
funds.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized, under such rules and regulations as he may prescribe, to reimburse Indian allottees and Indian heirs of allottees for all taxes paid on so much of their allotted lands as, having been patented in fee prior to the expiration of the period of trust, without application by or consent of the patentee, has been or may be restored to trust status through cancellation of the fee patent by the Secretary of the Interior: *Provided,* That in any case in which a claim against a State, county, or political subdivision thereof for taxes collected upon such lands while the patent in fee was outstanding has been reduced to judgment, and such judgment remains unsatisfied, the Secretary of the Interior is authorized, upon reimbursement by him to the Indian of the amount of taxes, including penalties and interest, paid thereon, and upon payment by the State, county, or political subdivision thereof of the costs of the suit, to cause such judgment to be released: *Provided further,* That in any case in which a claim has been reduced to judgment and such judgment has been satisfied, the Secretary of the Interior is authorized, upon proof of satisfaction thereof, to reimburse the State, county, or political subdivision thereof, for the actual amount of the judgment, exclusive of the costs of litigation.

SEC. 2. There is hereby authorized to be appropriated the sum of \$75,000, or so much thereof as may be necessary, out of any money in the Treasury not otherwise appropriated, for the purpose of carrying out the provisions of this Act.

Any appropriations made pursuant to this section shall remain available until expended.

Approved, June 11, 1940.