

[CHAPTER 56]

AN ACT

To amend the Act of June 11, 1940 (Public, Numbered 590, Seventy-sixth Congress, third session), providing for the relief of Indians who have paid taxes on allotted land.

February 10, 1942
[S. 1412]
[Public Law 449]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of June 11, 1940 (Public, Numbered 590, Seventy-sixth Congress, ch. 315, third session), be, and the same is hereby, amended to read:

54 Stat. 298.
25 U. S. C. § 352c.

“The Secretary of the Interior is hereby authorized, under such rules and regulations as he may prescribe, to reimburse Indian allottees, or Indian heirs or Indian devisees of allottees, for all taxes paid, including penalties and interest, on so much of their allotted lands as have been patented in fee prior to the expiration of the period of trust without application by or consent of the patentee: *Provided*, That if the Indian allottee, or his or her Indian heirs or Indian devisees, have by their own act accepted such patent, no reimbursement shall be made for taxes paid, including penalties and interest, subsequent to acceptance of the patent: *Provided further*, That the fact of such acceptance shall be determined by the Secretary of the Interior.

Reimbursement of
Indian allottees.

Provisos.
Acceptance of pat-
ent.

“In any case in which a claim against a State, county, or political subdivision thereof, for taxes collected upon such lands during the trust period has been reduced to judgment and such judgment remains unsatisfied in whole or in part, 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 judgment debtor of the costs of the suit, to cause such judgment to be released: *Provided further*, That in any case, upon submission of adequate proof, the claims for taxes paid by or on behalf of the patentee or his Indian heirs or Indian devisees have been satisfied, in whole or in part, by the State, county, or political subdivision thereof, the Secretary of the Interior is authorized to reimburse the State, county, or political subdivision for such amounts as may have been paid by them.”

Release of judg-
ments.

Proviso.
Reimbursement of
States, etc.

Appropriation au-
thorized.

SEC. 2. There is hereby authorized to be appropriated the sum of \$95,000, 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.

Availability of
funds.

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

Approved, February 10, 1942.