

available to the Congress information on the basis of which it may determine what revisions, if any, of the taxes imposed by the United States should be made in order to assure, insofar as practicable, an equitable distribution of the tax burden among the various classes of persons using the airports and airways of the United States or otherwise deriving benefits from such airports and airways.

(b) **REPORTS.**—The Secretary of Transportation shall report to the Congress the results of the study and investigation required by subsection (a). The final report shall be made as soon as possible but in no event later than March 1, 1972. On or before March 1, 1971, the Secretary of Transportation shall report to the Congress the progress that has been made in carrying out the study and investigation required by subsection (a). Each such report shall be printed as a House document of the session of the Congress to which the report is made. In addition, the Secretary of Transportation shall identify the costs to the Federal Government that should appropriately be charged to the system and the value to be appropriately assigned to the general public benefit.

Reports to
Congress.

(c) **FUNDS FOR STUDY AND INVESTIGATION.**—There are hereby authorized to be appropriated out of the Airport and Airway Trust Fund such sums as may be necessary to enable the Secretary of Transportation to carry out the provisions of this section.

Appropriations.

SEC. 210. APPLICATION OF CERTAIN OTHER TAX PROVISIONS.

(a) Nothing in this title or in any other law of the United States shall prevent the application of sections 104 through 110 of title 4 of the United States Code to civil airports owned by the United States.

61 Stat. 644;
70 Stat. 799.

(b) Subsection (a) shall not apply to—

(1) sales or use taxes in respect of fuels for aircraft or in respect of other servicing of aircraft, or

(2) taxes, fees, head charges, or other charges in respect of the landing or taking off of aircraft or aircraft passengers or freight.

(c) In the case of any lease in effect on September 28, 1969, subsection (a) shall not authorize the levy or collection of any tax in respect of any transaction occurring, or any service performed, pursuant to such lease before the expiration of such lease (determined without regard to any renewal or extension of such lease made after September 28, 1969). For purposes of the preceding sentence, the term "lease" includes a contract.

"Lease."

SEC. 211. EFFECTIVE DATES.

(a) **GENERAL RULE.**—Except as provided in subsection (b), the amendments made by this title shall take effect on July 1, 1970.

(b) **EXCEPTIONS.**—The amendments made by sections 203 and 204 shall apply to transportation beginning after June 30, 1970. The amendments made by subsections (a), (b), and (c) of section 207 shall apply with respect to taxable years ending after June 30, 1970.

Approved May 21, 1970.

Public Law 91-259

AN ACT

To provide for the disposition of judgment funds of the Confederated Tribes of the Umatilla Indian Reservation.

May 21, 1970
[H. R. 9477]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the entire unexpended balance of funds that were appropriated by the Act of May 13, 1966 (80 Stat. 141) to pay a judgment by the Indian Claims

Confederated
Tribes of the
Umatilla Reserva-
tion.
Judgment funds,
disposition.

Commission entered in docket numbers 264, 264A, and 264B in favor of the Confederated Tribes of the Umatilla Indian Reservation, and the interest thereon, less litigation expenses, estimated costs of distribution, and \$200,000 to be used as provided in section 5 of this Act, shall be distributed, per capita, in equal shares to all eligible members of the Confederated Tribes as defined in this Act under such terms and conditions as are authorized by the tribal governing body and approved by the Secretary of the Interior, including the establishment of trusts for minors and incompetents. Payments to heirs or legatees shall be made upon proof of death and inheritance satisfactory to the Secretary, whose findings shall be final and conclusive. Such per capita distribution shall be made in three installments of approximately equal amount, the first installment to be made as soon as possible after the date of this Act and the next two installments to be made at six-month intervals.

Eligibility.

SEC. 2. The persons eligible to receive such per capita payments shall be all persons who were living on December 17, 1965, and whose names appear on any of the following:

(a) The membership roll of the Confederated Tribes as of June 15, 1957, as approved by the Bureau of Indian Affairs on January 10, 1958, or

(b) The supplemental membership roll as of April 12, 1960, approved by the Bureau of Indian Affairs on January 27, 1961, and also any other persons born after July 1, 1949, and living on or at any time between December 17, 1965, and the date of this Act who were either enrolled as of the date of this Act or became entitled to enrollment under section (b), article IV of the constitution and bylaws of the Confederated Tribes adopted November 4, 1949, as determined by the Secretary of the Interior or his authorized representative.

SEC. 3. Until distributed such funds shall remain tribal funds and the shares herein designated for the eligible members shall constitute inheritable property from and after December 17, 1965.

Tax exemption.

SEC. 4. The per capita distributions of such funds shall not be subject to Federal or State income tax.

Education fund.

SEC. 5. The \$200,000 withheld from per capita distribution pursuant to section 1 of this Act shall be invested or placed in trust with an institutional trustee by the Secretary of the Interior, under terms and conditions approved by the tribal governing body. The income from the investment or trust, together with such invasions of the principal or trust corpus as the Secretary deems desirable, shall be used for the education of members of the tribe until such time as the tribal governing body, with the approval of the Secretary, determines that the funds should be used in some other manner.

Approved May 21, 1970.

Public Law 91-260

JOINT RESOLUTION

To further amend the Elementary and Secondary Education Act.

May 21, 1970
[S. J. Res. 199]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That, effective April 13, 1970, clause (A) in clause (1) of section 5(c) of the Act of September 23, 1950 (Public Law 815, Eighty-first Congress) is amended by striking out "at least 10 per centum" and inserting in lieu thereof "at least 6 per centum".

Approved May 21, 1970.

Ante, p. 157.