



Funds Provided to American Indians/Alaska Natives that are Excluded by Law

Public Law	Statute/U.S. Code	Description of Funds
Public Law 84-736 (included in Public Law 94-114)	70 Stat 581	Receipts from land held in trust by the Federal government and distributed to members of the Seminole Indians of Florida
Public Law 84-926 (included in Public Law 94-114)	70 Stat 941	Receipts from land held in trust by the Federal government and distributed to members of the Pueblos of Zia and Jemez of New Mexico
Public Law 85-794 (section 3)	72 Stat. 958	Per capita payments to members of the Red Lake Band of Chippewa Indians from the proceeds of the sale of timber and lumber on the Red Lake Reservation
Public Law 92-203 (see Public Law 100-241 and Public Law 103-66)	85 Stat. 688-716	All compensation (including cash, stock, partnership interest, land, interest in land, and other benefits) received under the Alaska Native Claims Settlement Act
Public Law 92-254 (section 4) (see Public Law 97-408)	86 Stat. 65	Per capita distribution payments by the Blackfeet and Gros Ventre tribal governments to members which resulted from judgment funds to the tribes
Public Law 92-480 (included in Public Law 94-114)	86 Stat 795	Receipts from land held in trust by the Federal government and distributed to members of the Stockbridge Munsee Indian Community of Wisconsin
Public Law 92-488 (included in Public Law 94-114)	86 Stat 806	Receipts from land held in trust by the Federal government and distributed to members of the Burns Indian Community of Oregon
Public Law 93-134 (see Public Law 97-458)	87 Stat. 458 25 U.S.C. 1408	Per capita distribution payments made by the Secretary of the Interior or by the Indian tribe itself to members of Indian tribes who were due judgment funds. This does not include payments of funds distributed or held in trust according to public laws enacted before October 19, 1973. Indian judgment funds include interest and investment income accrued while such funds are so held in trust. This exclusion extends to initial purchases made with Indian judgment funds. This exclusion does not apply to sales or conversions of initial purchases or to subsequent purchases.



Public Law	Statute/U.S. Code	Description of Funds
Public Law 93-531 (section 22) (see Public Law 96-305)	88 Stat. 1712-1722	Relocation Assistance payments to members of the Navajo and Hopi Tribes.
Public Law 94-114 (section 6)	89 Stat. 579 25 U.S.C. 459e	<p>Receipts from land held in trust by the Federal government and distributed to members of the following tribes:</p> <ul style="list-style-type: none"> - Assiniboine and Sioux Tribe (Ft Peck, MT) - Bad River (WI) - Blackfeet (MT) - Cherokee Nation of OK - Cheyenne River Sioux (SD) - Crow Creek Sioux (SD) - Spirit Lake (Ft. Totten, ND) - Ft. Belknap (MT) - Keweenaw Bay (MI) - Lac Courte Oreilles (WI) - Lower Brule Sioux (SD) - White Earth Chippewa (MN) - Navajo Nation (AZ) - Oglala Sioux (SD) - Rosebud Sioux (SD) - Shoshone-Bannock (ID) - Standing Rock Sioux (ND) <p>These lands, mineral rights, and receipts are excluded from income and resources, unless they were subject to the Mineral Leasing Act of 1920 and distributed before October 17, 1975.</p>
Public Law 94-189 (section 6)	89 Stat. 1094	Judgment funds distributed per capita to, or held in trust for, members of the Sac and Fox Indian Nation
Public Law 94-540 (section 6)	90 Stat. 2504	Per capita payments made to, or held in trust for, members of the Grand River Band of Ottawa Indians
Public Law 95-433 (section 2)	92 Stat. 1047 25 U.S.C. 609c-1	Any judgment funds distributed per capita to members of the Confederated Tribes and Bands of the Yakima Indian Nation or the Apache Tribe of the Mescalero Reservation



Public Law	Statute/U.S. Code	Description of Funds
Public Law 95-498 (section 6)	92 Stat. 1677	Receipts derived from trust lands awarded to the Pueblo of Santa Ana and distributed to members of that tribe
Public Law 95-499 (section 6)	92 Stat. 1680	Receipts derived from trust lands awarded to the Pueblo of Zia of New Mexico and distributed to members of that tribe
Public Law 96-305 (see Public Law 93-531)	94 Stat. 929	Settlement fund payments to members of the Hopi and Navajo, as amended.
Public Law 96-318 (section 8)	94 Stat. 971	Any judgment funds distributed per capita or made available for programs for members of the Delaware Tribe of Indians and the absentee Delaware Tribe of Western Oklahoma
Public Law 96-420 (section 9)	94 Stat. 1795 25 U.S.C. 1728(c)	All funds and distributions to members of the Passamaquoddy Tribe, the Penobscot Nation, and the Houlton Band of Maliseet Indians under the Maine Indian Claims Settlement Act
Public Law 97-95 (see Public Law 93-134)	95 Stat. 1206	Any distribution of judgment funds to members of the San Carlos Tribe of Arizona
Public Law 97-371 (section 6)	96 Stat. 1814	Any distribution of judgment funds to members of the Wyandot Tribe of Indians of Oklahoma
Public Law 97-372 (section 7)	96 Stat. 1816	Distributions of judgment funds to members of the Shawnee Tribe of Indians (Absentee Shawnee Tribe of Oklahoma, the Eastern Shawnee Tribe of Oklahoma and the Cherokee Band of Shawnee descendants)
Public Law 97-376 (section 7)	96 Stat. 1829	Judgment funds distributed per capita or made available for programs for members of the Miami Tribe of Oklahoma and the Miami Indians of Indiana
Public Law 97-402 (section 6)	96 Stat. 2021	Distributions of judgment funds to members of the Clallam Tribe of Indians of the State of Washington (Port Gamble Indian Community, Lower Elwha Tribal Community and the Jamestown Band of Clallam Indians)



Public Law	Statute/U.S. Code	Description of Funds
Public Law 97-403 (section 9)	96 Stat. 2025	Judgment funds distributed per capita or made available for programs for members of the Pembina Chippewa Indians (Turtle Mountain Band of Chippewa Indians, Chippewa Cree Tribe of Rocky Boy's Reservation, Minnesota Chippewa Tribe, Little Shell Band of the Chippewa Indians of Montana, and the nonmember Pembina descendants)
Public Law 97-408 (sections 6 and 8(d)) (see Public Law 92-254)	96 Stat. 2036, 2038	Per capita distributions of judgment funds to members of the Blackfeet, Gros Ventre, and Assiniboine Tribes Montana and the Papago Tribe of Arizona
Public Law 97-436 (section 4)	96 Stat. 2284	Up to \$2,000 of per capita distributions of judgment funds to members of the Confederated Tribes of the Warm Springs Reservation
Public Law 97-458 (section 4)	96 Stat. 2513 25 U.S.C. 1407	Amended Public Law 93-134, the Judgement Award Authorization Act, to require the exclusion of per capita payments under the Indian Judgement Fund Act of \$2,000 or less. Initial purchases made with exempt payments distributed between January 1, 1982 and January 12, 1983, are excluded from resources to the extent that excluded funds were used.
Public Law 98-64 (see Public Law 100-580)	97 Stat. 365 25 U.S.C. 117b	Amended Public Law 93-134, the Judgement Award Authorization Act, to extend the exclusion in Public Law 97-458 to cover per capita distributions of funds held in trust by the Secretary of the Interior to members of an Indian Tribe. These per capita payments may be distributed by the Secretary of the Interior or by the tribe itself. In Alaska, distributions of this type have been made by the Metlakatla Indian Community. Funds held by Alaska Native Regional and Village Corporations (ANRVC) are not held in trust by the Secretary of the Interior and therefore ANRVC dividend distributions are not excluded from countable income under this exclusion.
Public Law 98-123 (section 3)	97 Stat. 816	Judgment funds distributed to the Red Lake Band of Chippewa Indians



Public Law	Statute/U.S. Code	Description of Funds
Public Law 98-124 (section 5)	97 Stat. 818	Funds distributed per capita or family interest payments for members of the Assiniboine Tribe of Fort Belknap Indian Community of Montana and the Assiniboine Tribe of the Fort Peck Indian Reservation of Montana
Public Law 98-432 (section 5)	98 Stat. 1672	Distributions of judgment funds and income derived there from to members of the Shoalwater Bay Indian Tribe
Public Law 98-500 (section 8)	98 Stat. 2319	All distributions to heirs of certain deceased Indians under the Old Age Assistance Claims Settlement Act except for per capita shares in excess of \$2,000
Public Law 98-602 (section 106)	98 Stat. 3151	Judgment funds distributed per capita or made available for any tribal program for members of the Wyandotte Tribe of Oklahoma and the Absentee Wyandottes
Public Law 99-130 (section 8) (see Public Law 93-134 and Public Law 97-458)	99 Stat. 552	Per capita and dividend payment distributions of judgment funds to members of the Santee Sioux Tribe of Nebraska, the Flandreau Santee Sioux Tribe, the Prairie Island Sioux, Lower Sioux, and Shakopee Mdewakanton Sioux Communities of Minnesota, as amended, including interest and investment income which accrues on Indian judgment funds while held in trust, and initial purchases made with distributed judgment funds
Public Law 99-146 (section 6)	99 Stat. 782	Funds distributed per capita or held in trust for members of the Chippewa Indian Tribe of Lake Superior
Public Law 99-264 (section 16)	100 Stat. 70	Distributions of claims settlement funds to members of the White Earth Band of Chippewa Indians in Minnesota as allottees, or their heirs
Public Law 99-346 (section 6)	100 Stat. 677	Payments or distributions of judgment funds to members of the Saginaw Chippewa Indian Tribe of Michigan
Public Law 99-377 (section 4)	100 Stat. 805	Judgment funds distributed per capita or held in trust for members of the Chippewas of the Mississippi
Public Law 100-139 (section 4)	101 Stat. 822	Judgment funds distributed to members of the Cow Creek Band of Umpqua Tribe of Indians



Public Law	Statute/U.S. Code	Description of Funds
Public Law 100-241 (section 15) (see Public Law 92-203 and Public Law 103-66)	101 Stat. 1812 43 U.S.C. 1626(c)	Distributions received by an individual Alaska Native or descendant of an Alaska Native from an Alaska Native Regional and Village Corporation pursuant to the Alaska Native Claims Settlement Act, as follows: cash, including cash dividends on stock received from a Native Corporation, to the extent that it does not, in the aggregate, exceed \$2,000 per individual each year; stock, including stock issued or distributed by a Native Corporation as a dividend or distribution on stock; a partnership interest; land or an interest in land, including land or an interest in land received from a Native Corporation as a dividend or distribution on stock; and an interest in a settlement trust. This exclusion is pursuant to ANCSA Amendments of 1987, effective February 3, 1988.
Public Law 100-383	102 Stat. 903-910	Per capita restitution payments made to eligible Aleuts who were relocated or interned during World War II
Public Law 100-411 (section 2) (see Public Law 93-134 and Public Law 97-458)	102 Stat. 1097	Per capita payments of claims settlement funds to members of the Coushatta Tribe of Louisiana
Public Law 100-580 (sections 4, 6 and 7) (see Public Law 98-64)	102 Stat. 2929, 2930, 2931	Funds distributed per capita for members of the Hoopa Valley Indian Tribe and the Yurok Indian Tribe
Public Law 100-581 (section 503)	102 Stat. 2945	Judgment funds held in trust by the United States, including interest and investment income accruing on such funds, and judgment funds made available for programs or distributed to members of the Wisconsin Band of Potawatomi (Hannahville Indian Community and Forest County Potawatomi)
Public Law 101-41 (section 10)	103 Stat. 88 25 U.S.C 1773h(c)	All money and lands transferred to the members of the Puyallup Tribes under the Puyallup Tribe of Indians Settlement Act of 1989



Public Law	Statute/U.S. Code	Description of Funds
Public Law 101-277 (section 8)	104 Stat. 145	Judgment funds distributed per capita, or held in trust, or made available for programs, for members of the Seminole Nation of Oklahoma, the Seminole Tribe of Florida, the Miccosukee Tribe of Indians of Florida and the independent Seminole Indians of Florida except for per capita payments in excess of \$2,000 (Claims Commission Dockets 73, 151, and 73-A)
Public Law 101-503 (section 8(b))	104 Stat. 1297 25 U.S.C. 1774f	Payments, funds, distributions, or income derived from them to members of the Seneca Nation of New York under the Seneca Nation Settlement Act of 1990
Public Law 101-618 (section 102), and (see Public Law 93-134 and Public Law 97-458)	104 Stat. 3289	Per capita distributions of settlement funds under the Fallon Paiute Shoshone Indian Tribes Water Rights Settlement Act of 1990
Public 102-575 (section 3505)	106 Stat. 4600	Payments made to members of the Standing Rock Sioux Tribe and the Three Affiliated Tribes (Ft. Berthold Indian Reservation) under the Reclamation Projects Authorization and Adjustment Act of 1992
Public Law 103-66 (section 13736) (see Public Law 92-203 and Public Law 100-241)	107 Stat. 663 25 U.S.C. 1408	Up to \$2,000 per year received by Indians that is derived from individual interests in trust or restricted lands
Public Law 103-116 (section 11(m))	107 Stat. 1133	Settlement funds, assets, income, payments, or distributions from Trust Funds to members of the Catawba Indian Tribe of South Carolina
Public Law 103-436 (section 7(b))	108 Stat. 4579	Settlement funds held in trust (including interest and investment income accruing on such funds) for, and payments made to, members of the Confederated Tribes of the Colville Reservation
Public Law 105-143 (section 111)	111 Stat. 2665	Judgment funds distributed under the Michigan Indian Land Claims Settlement Act
Public Law 108-222 (section 4)	118 Stat. 624	Judgment funds distributed under the Cowlitz Indian Tribe Distribution of Judgment Funds Act
Public Law 108-270 (section 3)	118 Stat. 806	Per capita payments paid in accordance with the Western Shoshone Claims Distribution Act



Public Law	Statute/U.S. Code	Description of Funds
Public Law 111-291 (section 101)	124 Stat. 3064	Amounts received by an individual as a lump sum or a periodic payment via the <i>Cobell</i> settlement cannot be counted as income in the month received or as a resource for the one year period beginning the date of receipt.
Public Law 113-168 (section 2)	128 Stat. 1883 26 USC 139E	Tribal General Welfare Exclusion Act of 2014 exclude the value of any Indian general welfare benefit from gross income of a member of an Indian tribe or any spouse or dependent of such of member pursuant to an Indian tribal government program if: the program is administered under specific guidelines, and the benefits are provided to any tribal member who meets the guidelines, are for the promotion of general welfare, are not lavish or extravagant, and are not compensation services.

8-9-2018