

104TH CONGRESS
1ST SESSION

S. 560

To amend section 6901 of title 31, United States Code, to entitle units of general local government to payments in lieu of taxes for nontaxable Indian land.

IN THE SENATE OF THE UNITED STATES

MARCH 15, 1995

Mr. DASCHLE introduced the following bill; which was read twice and referred to the Committee on Indian Affairs

A BILL

To amend section 6901 of title 31, United States Code, to entitle units of general local government to payments in lieu of taxes for nontaxable Indian land.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. PAYMENTS IN LIEU OF TAXES FOR NON-**
4 **TAXABLE INDIAN LAND.**

5 Section 6901 of title 31, United States Code, is
6 amended—

7 (1) in paragraph (1)—

8 (A) by striking “means” and inserting

9 “means—

1 “(A) land owned by the United States Gov-
2 ernment—”;

3 (B) by redesignating subparagraphs (A)
4 through (G) as clauses (i) through (vii), respec-
5 tively, and adjusting the margins as appro-
6 priate; and

7 (C) by striking the period at the end, in-
8 serting a semicolon, and adding the following:

9 “(B) nontaxable Indian land.”;

10 (2) by redesignating paragraph (2) as para-
11 graph (5); and

12 (3) by inserting after paragraph (1) the follow-
13 ing:

14 “(2) ‘Indian land’ means land that is owned by
15 an Indian or Indian tribe or by the United States
16 in trust for an Indian or Indian tribe.

17 “(3) ‘Indian tribe’ means an Indian tribe, band,
18 nation, pueblo, or other organized group or commu-
19 nity, including any Alaska Native Village or regional
20 corporation as defined in or established pursuant to
21 the Alaska Native Claims Settlement Act (43 U.S.C.
22 1601 et seq.), that is eligible for the special pro-
23 grams and services provided by the United States to
24 Indians because of their status as Indians.

1 “(4) ‘nontaxable Indian land’ means Indian
2 land that—

3 “(A) on or after the date of enactment of
4 this paragraph, is conveyed to the ownership of
5 an Indian or Indian tribe or to the United
6 States, in trust for an Indian or Indian tribe;

7 “(B) prior to the conveyance, was subject
8 to taxation by a unit of general local govern-
9 ment; and

10 “(C) under a provision of the Constitution
11 of the United States or an Act of Congress, is
12 not subject to taxation by the unit of general
13 local government by reason of that ownership.”.

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