

1 made by this Act or the State Native Claims Act of 1968
2 shall not be taxed to the corporation.

3 (c) Dividends paid to shareholders shall be taxable to
4 the shareholder.

5 (d) Distributions during the period distributions are
6 allowed under the State Native Claims Act of 1968 shall not
7 be taxable to the shareholders or other recipients.

8 (e) Liquidation payments shall be taxable, but only to
9 the extent of gain during the period the property was re-
10 ceived and held by the corporation.

11 **§ 515. Authorization for appropriation**

12 There are authorized to be appropriated not more than
13 \$5,000,000, to be available until expended, to defray the
14 expenses of taking the temporary and permanent rolls here-
15 under, of the Alaska Native Commission, and of otherwise
16 carrying out this Act.

17 **§ 516. Definitions**

18 As used in this Act, the following definitions apply:

19 (a) A "native group" means any tribe, band, village,
20 community, association, or other identifiable group of In-
21 dians, Aleuts, or Eskimos of Alaska, residents in Alaska, in-
22 cluding identifiable groups of residents of a locality which, as
23 such a group, claims Indian title to land in Alaska by virtue
24 of aboriginal use and occupancy at any time.