

(d) The Corporation shall at all times maintain complete and accurate books of account and records which shall be reviewed by said Commission periodically. The Commission shall periodically report to the Congress, through the Secretary and the President, but at not less than three-year intervals on the activities and financial condition of the Corporation.

TAXATION

SEC. 11. So long as the lands granted to a Native group by this Act and the minerals granted to the Corporation are held by such group or by a Native or his descendants or by the Corporation in fee or in trust, such land and minerals shall not be subject to State or local taxes upon real estate. Rents, issues, profits, royalties, and other revenues or proceeds derived from such lands by a Native or his descendant or a non-Native shall be subject to Federal and State or local tax laws. Payments made under this Act or under any State statute to the Corporation shall not be taxed to the Corporation. Leasehold or other interests in such lands held by non-Natives may be taxed as provided by State law. No part of any per capita distribution made by a Native group of any or all of the funds granted to said group under section 14 of this Act or of any or all of the mineral revenues paid to said group by the Corporation under section 9 of this Act shall be subject to Federal or State income tax. The Corporation shall be organized and operated in a manner which will enable such Corporation to qualify for tax exemption under section 501 of the Internal Revenue Code of 1954.

ENROLLMENT

SEC. 12. The Secretary shall prepare a roll of Natives, and he shall prepare a roster of Native groups eligible to receive any grant under this Act. Such roll and roster shall be determined as of the date of this Act. Rolls of Natives and descendants eligible to vote in any election held pursuant to this Act may be prepared by the Secretary from time to time. Before any such roster or roll is finally approved by the Secretary, it shall be published in such manner as he shall find to be practicable and effective, and an opportunity shall be given to lodge protests thereto. The Secretary's findings shall be conclusive. Each Native shall be afforded an opportunity to be enrolled in the city, town, or village in which or nearest which he resides or in the city, town, or village from which an ancestor came, under regulations issued by the Secretary.

ABORIGINAL USE

SEC. 13. The Secretary may permit the Natives of Alaska to use for fifty years or less from the date of this Act exclusively for hunting, fishing, trapping, and berry picking purposes any land in Alaska that is owned by the United States, in accordance with applicable State and Federal laws and regulations and with the concurrence of the head of any agency administering such land. Any patents or leases hereafter issued for such lands pursuant to the Alaska Statehood Act, or the public land, mining, or mineral leasing laws, shall contain a reservation to the United States of the right to issue for non-exclusive hunting, fishing, trapping, and berry picking purposes, permits for up to fifty years from the date of this Act.

GRANT

SEC. 14. (a) In lieu of according the Natives any right to recover compensation for the extinguishment of aboriginal title, there is authorized to be appropriated and deposited in a special account in the United States Treasury to the credit of the Natives such sums as may be necessary to make a grant to each Native group (1) in an amount computed on the basis of \$3,000 for each Native in said group, except that, in the case of any Tlingit and Haida Natives in said group, there shall be deducted their pro rata share, after attorneys' fees and litigation expenses, of the money judgment awarded to them in Court of Claims docket numbered 47,900, or (2) in the amount of \$180 million, whichever is the lesser sum. One-third of the grant shall be deposited into the special account during fiscal year 1971 and the remainder deposited into the account in equal amounts in each of the succeeding four fiscal years and shall earn interest in the amount of 4 percent per annum.

(b) Each year the Secretary shall apportion 90 percent of the funds then in the special account among the Native groups in Alaska. The apportionment shall be in the ratio that the number of Natives in each Native group bears to all of the