

Public Law 98-576  
98th Congress

An Act

To provide that any Osage headright or restricted real estate or funds which is part of the estate of a deceased Osage Indian who did not possess a certificate of competency at the time of death shall be exempt from any estate or inheritance tax imposed by the State of Oklahoma.

Oct. 30, 1984

[H.R. 3971]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That (a) any Osage headright or restricted real estate or funds which is part of the estate of a deceased Osage Indian with respect to whom—

Taxes.  
25 USC 331 note.

(1) a certificate of competency had never been issued before the time of death, or

(2) a certificate of competency had been revoked by the Secretary of the Interior before the death of such Osage Indian, shall be exempt from any estate or inheritance tax imposed by the State of Oklahoma.

(b) Subsection (a) shall apply to the estate of any Osage Indian who dies on or after the date of the enactment of this Act.

SEC. 2. For purposes of this Act—

25 USC 331 note.

(1) the term "headright" means any right of any person to share in any royalties, rents, sales, or bonuses arising from the Osage mineral estate;

(2) the term "Osage mineral estate" means any right, title, or interest in any oil, gas, coal, or other mineral held by the United States in trust for the benefit of the Osage Tribe of Indians under section 3 of the Osage Tribe Allotment Act;

34 Stat. 543

(3) the term "restricted real estate or funds" means any real estate or fund held by an Osage Indian or by the Secretary of the Interior in trust for the benefit of such Indian which is subject to any restriction against alienation, or transfer by any other means, under any Act of Congress applicable to the Osage Tribe of Indians or applicable generally to Indians or any bands, tribes, or nations of Indians; and

(4) the term "Osage Tribe Allotment Act" means the Act approved June 28, 1906, and entitled "An Act for the division of the lands and funds of the Osage Indians in Oklahoma Territory, and for other purposes" (34 Stat. 539).

Approved October 30, 1984.

LEGISLATIVE HISTORY—H.R. 3971:

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Oct. 2, considered and passed House.  
Oct. 9, considered and passed Senate.