

By Fiscal Year, Millions of Dollars	2021	2021-2026	2021-2031
Direct Spending (Outlays)	0	0	0
Revenues	0	0	0
Increase or Decrease (-) in the Deficit	0	0	0
Spending Subject to Appropriation (Outlays)	0	0	0
Statutory pay-as-you-go procedures apply?	No	Mandate Effects	
Increases on-budget deficits in any of the four consecutive 10-year	No	Contains intergovernmental mai	ndate? No
periods beginning in 2032?		Contains private-sector mandate	e? No

S. 314 would repeal the Klamath Tribe Judgment Fund Act, which authorizes the Department of the Interior (DOI) to establish and maintain a fund to make payments to Klamath Tribe members to satisfy any judgments obtained by the tribe. The bill also would require any amounts remaining in the fund upon its closure to be disbursed to the Klamath Tribe.

Payments to certain tribal trust funds that are held and managed in a fiduciary capacity by the federal government on behalf of Indian tribes are treated as payments to a nonfederal entity. Thus, the balances remaining in the Klamath Tribe Judgment Fund were previously recorded as federal budget authority and outlays at the time those funds were deposited into the fund. Accordingly, any subsequent disbursement of those funds would have no effect on the federal budget.

According to information provided by DOI, about \$660,000 remains in the fund. That money is slated to be paid to almost 200 members of the Klamath Tribe or to their next of kin, none of whom DOI has been able to locate. Assuming that S. 314 is enacted early in calendar year 2021, CBO estimates that those funds would be disbursed directly to the government of the Klamath Tribe during fiscal year 2021.

The CBO staff contact for this estimate is Jon Sperl. The estimate was reviewed by H. Samuel Papenfuss, Deputy Director of Budget Analysis.