

more than 2 weeks, the members of the Joint Committee who are members of the Committee entitled to fill such vacancy may designate a member of such Committee to serve until his successor is chosen by such Committee; and

**(B) Expiration of Congress**

In the case of a vacancy after the expiration of a Congress which would be filled by the Committee on Ways and Means, the members of such Committee who are continuing to serve as members of the Joint Committee may designate a person who, immediately prior to such expiration, was a member of such Committee and who is re-elected to the House of Representatives, to serve until his successor is chosen by such Committee.

**(d) Allowances**

The members shall serve without compensation in addition to that received for their services as members of Congress; but they shall be reimbursed for travel, subsistence, and other necessary expenses incurred by them in the performance of the duties vested in the Joint Committee, other than expenses in connection with meetings of the Joint Committee held in the District of Columbia during such times as the Congress is in session.

(Aug. 16, 1954, ch. 736, 68A Stat. 925.)

**§ 8003. Election of chairman and vice chairman**

The Joint Committee shall elect a chairman and vice chairman from among its members.

(Aug. 16, 1954, ch. 736, 68A Stat. 926.)

**§ 8004. Appointment and compensation of staff**

Except as otherwise provided by law, the Joint Committee shall have power to appoint and fix the compensation of the Chief of Staff of the Joint Committee and such experts and clerical, stenographic, and other assistants as it deems advisable.

(Aug. 16, 1954, ch. 736, 68A Stat. 926; Pub. L. 94-455, title XIX, § 1907(a)(2), Oct. 4, 1976, 90 Stat. 1835.)

AMENDMENTS

1976—Pub. L. 94-455 substituted “compensation of the Chief of Staff of the Joint Committee” for “compensation of a clerk” after “appoint and fix the”.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1907(c) of Pub. L. 94-455, set out as a note under section 8001 of this title.

**§ 8005. Payment of expenses**

The expenses of the Joint Committee shall be paid one-half from the contingent fund of the Senate and one-half from the contingent fund of the House of Representatives, upon vouchers signed by the chairman or the vice chairman.

(Aug. 16, 1954, ch. 736, 68A Stat. 926.)

**CHAPTER 92—POWERS AND DUTIES OF THE JOINT COMMITTEE**

Sec.  
8021. Powers.

Sec.  
8022. Duties.  
8023. Additional powers to obtain data.

**§ 8021. Powers**

**(a) To obtain data and inspect income returns**

For powers of the Joint Committee to obtain and inspect income returns, see section 6103(f).

**(b) Relating to hearings and sessions**

The Joint Committee, or any subcommittee thereof, is authorized—

**(1) To hold**

To hold hearings and to sit and act at such places and times;

**(2) To require attendance of witnesses and production of books**

To require by subpoena (to be issued under the signature of the chairman or vice chairman) or otherwise the attendance of such witnesses and the production of such books, papers, and documents;

**(3) To administer oaths**

To administer such oaths; and

**(4) To take testimony**

To take such testimony;

as it deems advisable.

**(c) To procure printing and binding**

The Joint Committee, or any subcommittee thereof, is authorized to have such printing and binding done as it deems advisable.

**(d) To make expenditures**

The Joint Committee, or any subcommittee thereof, is authorized to make such expenditures as it deems advisable.

**(e) Investigations**

The Joint Committee shall review all requests (other than requests by the chairman or ranking member of a committee or subcommittee) for investigations of the Internal Revenue Service by the Government Accountability Office, and approve such requests when appropriate, with a view towards eliminating overlapping investigations, ensuring that the Government Accountability Office has the capacity to handle the investigation, and ensuring that investigations focus on areas of primary importance to tax administration.

**(f) Relating to joint reviews**

**(1) In general**

The Chief of Staff, and the staff of the Joint Committee, shall provide such assistance as is required for joint reviews described in paragraph (2).

**(2) Joint reviews**

Before June 1 of each calendar year after 1998 and before 2005, there shall be a joint review of the strategic plans and budget for the Internal Revenue Service and such other matters as the Chairman of the Joint Committee deems appropriate. Such joint review shall be held at the call of the Chairman of the Joint Committee and shall include two members of the majority and one member of the minority