

Sec.	
8003.	Election of chairman and vice chairman.
8004.	Appointment and compensation of staff.
8005.	Payment of expenses.

### § 8001. Authorization

There shall be a joint congressional committee known as the Joint Committee on Taxation (hereinafter in this subtitle referred to as the “Joint Committee”).

(Aug. 16, 1954, ch. 736, 68A Stat. 925; Pub. L. 94-455, title XIX, § 1907(a)(1), Oct. 4, 1976, 90 Stat. 1835.)

#### AMENDMENTS

1976—Pub. L. 94-455 struck out “Internal Revenue” after “Committee on”.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-455, title XIX, § 1907(c), Oct. 4, 1976, 90 Stat. 1836, provided that: “The amendments made by this section [amending this section and sections 8004, 8021, and 8023 of this title and enacting provisions set out below] shall take effect on the first day of the first month which begins more than 90 days after the date of the enactment of this Act [Oct. 4, 1976].”

#### REFERENCES TO JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

Pub. L. 94-455, title XIX, § 1907(a)(5), Oct. 4, 1976, 90 Stat. 1836, provided that: “All references in any other statute, or in any rule, regulation, or order, to the Joint Committee on Internal Revenue Taxation shall be considered to be made to the Joint Committee on Taxation.”

### § 8002. Membership

#### (a) Number and selection

The Joint Committee shall be composed of 10 members as follows:

##### (1) From Committee on Finance

Five members who are members of the Committee on Finance of the Senate, three from the majority and two from the minority party, to be chosen by such Committee; and

##### (2) From Committee on Ways and Means

Five members who are members of the Committee on Ways and Means of the House of Representatives, three from the majority and two from the minority party, to be chosen by such Committee.

#### (b) Tenure of office

##### (1) General limitation

No person shall continue to serve as a member of the Joint Committee after he has ceased to be a member of the Committee by which he was chosen, except that—

##### (2) Exception

The members chosen by the Committee on Ways and Means who have been reelected to the House of Representatives may continue to serve as members of the Joint Committee notwithstanding the expiration of the Congress.

#### (c) Vacancies

A vacancy in the Joint Committee—

##### (1) Effect

Shall not affect the power of the remaining members to execute the functions of the Joint Committee; and

### (2) Manner of filling

Shall be filled in the same manner as the original selection, except that—

#### (A) Adjournment or recess of Congress

In case of a vacancy during an adjournment or recess of Congress for a period of 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 reelected 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.
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 re-

view 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 from each of the Committees on Finance, Appropriations, and Governmental Affairs of the Senate, and the Committees on Ways and Means, Appropriations, and Government Reform and Oversight of the House of Representatives.

(Aug. 16, 1954, ch. 736, 68A Stat. 927; Pub. L. 94-455, title XIX, §1907(a)(3), Oct. 4, 1976, 90 Stat. 1835; Pub. L. 100-647, title I, §1018(s)(1), Nov. 10, 1988, 102 Stat. 3586; Pub. L. 105-206, title IV, §4001(a), July 22, 1998, 112 Stat. 783; Pub. L. 108-311, title III, §321(a), Oct. 4, 2004, 118 Stat. 1182; Pub. L. 109-135, title IV, §412(rr)(5), Dec. 21, 2005, 119 Stat. 2640.)

#### AMENDMENTS

2005—Subsec. (e). Pub. L. 109-135 substituted “Government Accountability Office” for “General Accounting Office” in two places.

2004—Subsec. (f)(2). Pub. L. 108-311 substituted “2005” for “2004”.

1998—Subsecs. (e), (f). Pub. L. 105-206 added subsecs. (e) and (f).

1988—Subsec. (a). Pub. L. 100-647 substituted “6103(f)” for “6103(d)”.

1976—Subsec. (d). Pub. L. 94-455 struck out par. (2) relating to limitation on cost of stenographic services in reporting hearings.

#### CHANGE OF NAME

Committee on Governmental Affairs of Senate changed to Committee on Homeland Security and Governmental Affairs of Senate, effective Jan. 4, 2005, by Senate Resolution No. 445, One Hundred Eighth Congress, Oct. 9, 2004.

Committee on Government Reform and Oversight of House of Representatives changed to Committee on Government Reform of House of Representatives by House Resolution No. 5, One Hundred Sixth Congress, Jan. 6, 1999. Committee on Government Reform of House of Representatives changed to Committee on Oversight and Government Reform of House of Representatives by House Resolution No. 6, One Hundred Tenth Congress, Jan. 5, 2007.

#### EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-206, title IV, §4001(b), July 22, 1998, 112 Stat. 784, provided that:

“(1) Subsection (e) of section 8021 of the Internal Revenue Code of 1986, as added by subsection (a) of this section [amending this section], shall apply to requests made after the date of the enactment of this Act [July 22, 1998].

“(2) Subsection (f) of such section shall take effect on the date of the enactment of this Act.”

#### EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

#### 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.