

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

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§ 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.

TIME FOR JOINT REVIEW

Pub. L. 108-311, title III, §321(c), Oct. 4, 2004, 118 Stat. 1182, provided that: “The joint review required by section 8021(f)(2) of the Internal Revenue Code of 1986 to be made before June 1, 2004, shall be treated as timely if made before June 1, 2005.”

§ 8022. Duties

It shall be the duty of the Joint Committee—

(1) Investigation**(A) Operation and effects of law**

To investigate the operation and effects of the Federal system of internal revenue taxes;

(B) Administration

To investigate the administration of such taxes by the Internal Revenue Service or any executive department, establishment, or agency charged with their administration; and

(C) Other investigations

To make such other investigations in respect of such system of taxes as the Joint Committee may deem necessary.

(2) Simplification of law**(A) Investigation of methods**

To investigate measures and methods for the simplification of such taxes, particularly the income tax; and

(B) Publication of proposals

To publish, from time to time, for public examination and analysis, proposed measures and methods for the simplification of such taxes.

(3) Reports

(A) To report, from time to time, to the Committee on Finance and the Committee on Ways and Means, and, in its discretion, to the Senate or House of Representatives, or both, the results of its investigations, together with such recommendations as it may deem advisable.

(B) Subject to amounts specifically appropriated to carry out this subparagraph, to report, at least once each Congress, to the Committee on Finance and the Committee on Ways and Means on the overall state of the Federal tax system, together with recommendations with respect to possible simplification proposals and other matters relating to the administration of the Federal tax system as it may deem advisable.

(C) To report, for each calendar year after 1998 and before 2005, to the Committees on Finance, Appropriations, and Governmental Affairs of the Senate, and to the Committees on Ways and Means, Appropriations, and Government Reform and Oversight of the House of Representatives, with respect to the matters addressed in the joint review referred to in section 8021(f)(2).

(4) Cross reference

For duties of the Joint Committee relating to funds of income and estate taxes, see section 6405.

(Aug. 16, 1954, ch. 736, 68A Stat. 927; Pub. L. 105-206, title IV, §4002(a), July 22, 1998, 112 Stat.

784; Pub. L. 108-311, title III, §321(b), Oct. 4, 2004, 118 Stat. 1182.)

AMENDMENTS

2004—Par. (3)(C). Pub. L. 108-311 substituted “2005” for “2004” and “with respect to the matters addressed in the joint review referred to in section 8021(f)(2).” for “with respect to—

“(i) strategic and business plans for the Internal Revenue Service;

“(ii) progress of the Internal Revenue Service in meeting its objectives;

“(iii) the budget for the Internal Revenue Service and whether it supports its objectives;

“(iv) progress of the Internal Revenue Service in improving taxpayer service and compliance;

“(v) progress of the Internal Revenue Service on technology modernization; and

“(vi) the annual filing season.”

1998—Par. (3). Pub. L. 105-206 reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “To report, from time to time, to the Committee on Finance and the Committee on Ways and Means, and, in its discretion, to the Senate or the House of Representatives, or both, the results of its investigations, together with such recommendation as it may deem advisable.”

CHANGE OF NAME

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EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-206, title IV, §4002(b), July 22, 1998, 112 Stat. 784, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [July 22, 1998].”

ANALYSIS TO ACCOMPANY CERTAIN LEGISLATION

Pub. L. 105-206, title IV, §4022(b), July 22, 1998, 112 Stat. 785, provided that:

“(1) IN GENERAL.—The Joint Committee on Taxation, in consultation with the Internal Revenue Service and the Department of the Treasury, shall include a tax complexity analysis in each report for legislation, or provide such analysis to members of the committee reporting the legislation as soon as practicable after the report is filed, if—

“(A) such legislation is reported by the Committee on Finance in the Senate, the Committee on Ways and Means of the House of Representatives, or any committee of conference; and

“(B) such legislation includes a provision which would directly or indirectly amend the Internal Revenue Code of 1986 and which has widespread applicability to individuals or small businesses.

“(2) TAX COMPLEXITY ANALYSIS.—For purposes of this subsection, the term ‘tax complexity analysis’ means, with respect to any legislation, a report on the complexity and administrative difficulties of each provision described in paragraph (1)(B) which—

“(A) includes—

“(i) an estimate of the number of taxpayers affected by the provision; and

“(ii) if applicable, the income level of taxpayers affected by the provision; and

“(B) should include (if determinable)—