

**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.

(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; Pub. L. 115-141, div. U, title IV, §401(b)(56), Mar. 23, 2018, 132 Stat. 1205.)

AMENDMENTS

2018—Subsec. (f). Pub. L. 115-141 struck out subsec. (f) which related to joint reviews of the strategic plans and budget for the Internal Revenue Service.

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.

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.

SAVINGS PROVISION

For provisions that nothing in amendment by Pub. L. 115-141 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Mar. 23, 2018, for purposes of determining liability for tax for periods ending after Mar. 23, 2018, see section 401(e) of Pub. L. 115-141, set out as a note under section 23 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 (26 U.S.C. 8021(f)(2)) to be made before June 1, 2004, was to 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