

Subtitle G—The Joint Committee on Internal Revenue Taxation

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CHAPTER 91—ORGANIZATION AND MEMBERSHIP OF THE JOINT COMMITTEE

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SEC. 8001. AUTHORIZATION.

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

SEC. 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 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.

SEC. 8003. ELECTION OF CHAIRMAN AND VICE CHAIRMAN.

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

SEC. 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 a clerk and such experts and clerical, stenographic, and other assistants as it deems advisable.

SEC. 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.

CHAPTER 92—POWERS AND DUTIES OF THE JOINT COMMITTEE

Sec. 8021. Powers.

Sec. 8022. Duties.

Sec. 8023. Additional powers to obtain data.

SEC. 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 (d).

(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.—

(1) GENERAL AUTHORITY.—The Joint Committee, or any subcommittee thereof, is authorized to make such expenditures as it deems advisable.

(2) LIMITATION.—The cost of stenographic services in reporting such hearings as the Joint Committee may hold shall not be in excess of 25 cents per 100 words.

SEC. 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.**—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 recommendations as it may deem advisable.

(4) **CROSS REFERENCE.**—

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

SEC. 8023. ADDITIONAL POWERS TO OBTAIN DATA.

(a) **SECURING OF DATA.**—The Joint Committee or the Chief of Staff of the Joint Committee, upon approval of the Chairman or Vice Chairman, is authorized to secure directly from the Internal Revenue Service (including the Assistant General Counsel of the Treasury Department serving as the Chief Counsel of the Internal Revenue Service), or directly from any executive department, board, bureau, agency, independent establishment, or instrumentality of the Government, information, suggestions, rulings, data, estimates, and statistics, for the purpose of making investigations, reports, and studies relating to internal revenue taxation.

(b) **FURNISHING OF DATA.**—The Internal Revenue Service (including the Assistant General Counsel of the Treasury Department serving as the Chief Counsel of the Internal Revenue Service), executive departments, boards, bureaus, agencies, independent establishments, and instrumentalities are authorized and directed to furnish such information, suggestions, rulings, data, estimates, and statistics directly to the Joint Committee or to the Chief of Staff of the Joint Committee, upon request made pursuant to this section.

(c) Subsections (a) and (b) shall be applied in accordance with their provisions without regard to Reorganization Plan Numbered 26 of 1950 or to any other reorganization plan becoming effective on, before, or after February 28, 1951.

MISCELLANEOUS TITLE

SEC. 201. (a) Section 3748 (a) of the Internal Revenue Code of 1939 (relating to periods of limitations applicable to criminal prosecutions) is amended by inserting after "within three years next after the commission of the offense," the following: "except that the period of limitation shall be five years for offenses enumerated in section 4047 (e) (relating to unlawful acts of revenue officers or agents) and".

(b) The amendment made by this section shall be effective with respect to offenses committed on or before the date of enactment of this Act, if on such date prosecution therefor is not barred by provisions of law in effect before such date.

Approved August 16, 1954, 9:45 a. m., E. D. T.

