

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 serv-

ices 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; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1907(a)(2), 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.

#### CROSS REFERENCES

Compensation of Chief of Staff, see section 74a-2 of Title 2, The Congress.

### § 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 chair-

man) 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.

(Aug. 16, 1954, ch. 736, 68A Stat. 927; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1907(a)(3), 90 Stat. 1835; Nov. 10, 1988, Pub. L. 100-647, title I, §1018(s)(1), 102 Stat. 3586.)

AMENDMENTS

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 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.

**§ 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 meas-

ures 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 recommendation 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.**

(Aug. 16, 1954, ch. 736, 68A Stat. 927.)

TAX REVISION STUDY

Pub. L. 94-455, title V, §507, Oct. 4, 1976, 90 Stat. 1569, mandated a full and complete study by the Joint Committee on Taxation with respect to simplifying the tax laws and the feasibility of a reduction of tax rates; a report of such study with recommendations was to be submitted to the committees of Congress before July 1, 1977.

STUDY OF EXPANDED PARTICIPATION IN INDIVIDUAL RETIREMENT ACCOUNTS

Pub. L. 94-455, title XV, §1509, Oct. 4, 1976, 90 Stat. 1741, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “The Joint Committee on Taxation shall carry out a study with respect to broadening the class of individuals who are eligible to claim a deduction for retirement savings under sections 219 or 220 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] to include individuals who are participants in pension plans described in section 401(a) of such Code (relating to qualified pension, profit-sharing, and stock bonus plans) or similar plans established for its employees by the United States, by a State or political division thereof, or by an agency or instrumentality of the United States or a State or political division thereof. The Joint Committee shall report its findings to the Committee on Ways and Means of the House of Representatives and to the Committee on Finance of the Senate.”

TAX INCENTIVES STUDY

Pub. L. 94-455, title XXI, §2133, Oct. 4, 1976, 90 Stat. 1925, mandated a study by the Joint Committee on Taxation, in consultation with the Treasury, of the cost effectiveness of different kinds of tax incentives, including an analysis of the most effective way to use tax cuts to provide economic stimulus; such report with its recommendations was to be submitted to the Committees of Congress no later than Sept. 30, 1977.

**§ 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, or the office of the Chief Counsel for 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. In the investigation by the Joint Committee on Taxation of the administration of the internal revenue taxes by the Internal Revenue Service,

the Chief of Staff of the Joint Committee on Taxation is authorized to secure directly from the Internal Revenue Service such tax returns, or copies of tax returns, and other relevant information, as the Chief of Staff deems necessary for such investigation, and the Internal Revenue Service is authorized and directed to furnish such tax returns and information to the Chief of Staff together with a brief report, with respect to each return, as to any action taken or proposed to be taken by the Service as a result of any audit of the return.

**(b) Furnishing of data**

The Internal Revenue Service, the office of the Chief Counsel for 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) Application of subsections (a) and (b)**

Subsections (a) and (b) shall be applied in accordance with their provisions without regard to any reorganization plan becoming effective on, before, or after the date of the enactment of this subsection.

(Aug. 16, 1954, ch. 736, 68A Stat. 928; Sept. 22, 1959, Pub. L. 86-368, §2(b), 73 Stat. 648; Oct. 4, 1976, Pub. L. 94-455, title XII, §1210(c), title XIX, §1907(a)(4), 90 Stat. 1711, 1835.)

REFERENCES IN TEXT

The date of the enactment of this subsection, referred to in subsec. (c), is Aug. 16, 1954, the date of enactment of act Aug. 16, 1954, ch. 736, 68A Stat. 4, which enacted this title.

AMENDMENTS

1976—Subsec. (a). Pub. L. 94-455, §1210(c), inserted provision that in investigation by Joint Committee on Taxation of the administration of the internal revenue taxes by the Internal Revenue Service, the Chief of Staff of the Joint Committee on Taxation is authorized to secure directly from the Internal Revenue Service such tax returns, or copies of tax returns, and other relevant information, as the Chief of Staff deems necessary for such investigation, and the Internal Revenue Service is authorized and directed to furnish such tax returns and information to the Chief of Staff together with a brief report, with respect to each return, as to any action taken or proposed to be taken by the Service as a result of any audit of the return.

Subsec. (c). Pub. L. 94-455, §1907(a)(4), substituted “any” for “Reorganization Plan Numbered 26 of 1950 or to any other” after “without regard to” and “the date of the enactment of this subsection” for “February 28, 1951” after “before, or after”.

1959—Subsec. (a). Pub. L. 86-368, §2(b)(1), substituted “or the office of the Chief Counsel for the Internal Revenue Service” for “(including the Assistant General Counsel of the Treasury Department serving as the Chief Counsel of the Internal Revenue Service)”.

Subsec. (b). Pub. L. 86-368, §2(b)(2), substituted “, the office of the Chief Counsel for the Internal Revenue Service” for “(including the Assistant General Counsel of the Treasury Department serving as the Chief Counsel of the Internal Revenue Service)”.

EFFECTIVE DATE OF 1976 AMENDMENT

Section 1210(d)(2) of Pub. L. 94-455 provided that: “The amendment made by subsection (c) [amending this section] shall take effect on January 1, 1977.”

Amendment by section 1907(a)(4) of 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.

EFFECTIVE DATE OF 1959 AMENDMENT

Amendment by Pub. L. 86-368 effective when Chief Counsel for Internal Revenue Service first appointed pursuant to amendment of section 7801 of this title by Pub. L. 86-368 qualifies and takes office, see section 3(b) of Pub. L. 86-368, set out as a note under section 7801 of this title.

**Subtitle H—Financing of Presidential Election Campaigns**

Chapter	Sec. <sup>1</sup>
95. Presidential election campaign fund .....	9001
96. Presidential primary matching payment account .....	9031

AMENDMENTS

1974—Pub. L. 93-443, title IV, §408(b), Oct. 15, 1974, 88 Stat. 1297, substituted “Presidential primary matching payment account” for “Presidential election campaign fund advisory board” in item for chapter 96.

1971—Pub. L. 92-178, title VIII, §801, Dec. 10, 1971, 85 Stat. 562, added subtitle H.

**CHAPTER 95—PRESIDENTIAL ELECTION CAMPAIGN FUND**

Sec.	
9001.	Short title.
9002.	Definitions.
9003.	Condition for eligibility for payments.
9004.	Entitlement of eligible candidates to payments.
9005.	Certification by Commission.
9006.	Payments to eligible candidates.
9007.	Examinations and audits; repayments.
9008.	Payments for presidential nominating conventions.
9009.	Reports to Congress; regulations.
9010.	Participation by Commission in judicial proceedings.
9011.	Judicial review.
9012.	Criminal penalties.
9013.	Effective date of chapter.

AMENDMENTS

1974—Pub. L. 93-443, title IV, §406(c), Oct. 15, 1974, 88 Stat. 1296, substituted “Payments for presidential nominating conventions” for “Information on proposed expenses” in item 9008.

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in title 2 sections 431, 432, 434, 437c, 437d, 437f, 437g, 438, 439c, 441a.

**§ 9001. Short title**

This chapter may be cited as the “Presidential Election Campaign Fund Act”.

(Added Pub. L. 92-178, title VIII, §801, Dec. 10, 1971, 85 Stat. 563.)

ADOPTION OF GUIDELINES

Pub. L. 90-26, §5, June 13, 1967, 81 Stat. 58, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(a) Funds which become available under the Presidential Election Campaign Fund Act of 1966 [section 6096 of this title and sections 971 to 973 of former Title

<sup>1</sup> Section numbers editorially supplied.