

**(b) Definitions**

For purposes of this section—

**(1) Fishing rights-related activity**

The term “fishing rights-related activity” means, with respect to an Indian tribe, any activity directly related to harvesting, processing, or transporting fish harvested in the exercise of a recognized fishing right of such tribe or to selling such fish but only if substantially all of such harvesting was performed by members of such tribe.

**(2) Recognized fishing rights**

The term “recognized fishing rights” means, with respect to an Indian tribe, fishing rights secured as of March 17, 1988, by a treaty between such tribe and the United States or by an Executive order or an Act of Congress.

**(3) Qualified Indian entity**

**(A) In general**

The term “qualified Indian entity” means, with respect to an Indian tribe, any entity if—

- (i) such entity is engaged in a fishing rights-related activity of such tribe,
- (ii) all of the equity interests in the entity are owned by qualified Indian tribes, members of such tribes, or their spouses,
- (iii) except as provided in regulations, in the case of an entity which engages to any extent in any substantial processing or transporting of fish, 90 percent or more of the annual gross receipts of the entity is derived from fishing rights-related activities of one or more qualified Indian tribes each of which owns at least 10 percent of the equity interests in the entity, and
- (iv) substantially all of the management functions of the entity are performed by members of qualified Indian tribes.

For purposes of clause (iii), equity interests owned by a member (or the spouse of a member) of a qualified Indian tribe shall be treated as owned by the tribe.

**(B) Qualified indian tribe**

For purposes of subparagraph (A), an Indian tribe is a qualified Indian tribe with respect to an entity if such entity is engaged in a fishing rights-related activity of such tribe.

**(c) Special rules**

**(1) Distributions from qualified Indian entity**

For purposes of this section, any distribution with respect to an equity interest in a qualified Indian entity of an Indian tribe to a member of such tribe shall be treated as derived by such member from a fishing rights-related activity of such tribe to the extent such distribution is attributable to income derived by such entity from a fishing rights-related activity of such tribe.

**(2) De minimis unrelated amounts may be excluded**

If, but for this paragraph, all but a de minimis amount—

- (A) derived by a qualified Indian tribal entity, or by an individual through such an entity,

is entitled to the benefits of paragraph (1) of subsection (a), or

(B) paid to an individual for services is entitled to the benefits of paragraph (2) of subsection (a),

then the entire amount shall be entitled to the benefits of such paragraph.

(Added Pub. L. 100-647, title III, §3041(a), Nov. 10, 1988, 102 Stat. 3640.)

EFFECTIVE DATE

Section 3044 of subtitle E (§§3041-3044) of title III of Pub. L. 100-647 provided that:

“(a) EFFECTIVE DATE.—The amendments made by this subtitle [enacting this section and amending sections 1402 and 3121 of this title, section 71 of Title 25, Indians, and sections 409 and 411 of Title 42, The Public Health and Welfare] shall apply to all periods beginning before, on, or after the date of the enactment of this Act [Nov. 10, 1988].

“(b) NO INFERENCE CREATED.—Nothing in the amendments made by this subtitle shall create any inference as to the existence or non-existence or scope of any exemption from tax for income derived from fishing rights secured as of March 17, 1988, by any treaty, law, or Executive Order.”

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1402, 3121 of this title; title 25 section 71; title 42 sections 409, 411.

**Subtitle G—The Joint Committee on Taxation**

Chapter		Sec. <sup>1</sup>
91.	Organization and membership of the Joint Committee .....	8001
92.	Powers and duties of the Joint Committee .....	8021

AMENDMENTS

1976—Pub. L. 94-455, title XIX, §1907(b)(1), Oct. 4, 1976, 90 Stat. 1836, struck out “Internal Revenue” in heading of subtitle G.

**CHAPTER 91—ORGANIZATION AND MEMBERSHIP OF THE JOINT COMMITTEE**

Sec.	
8001.	Authorization.
8002.	Membership.
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; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1907(a)(1), 90 Stat. 1835.)

AMENDMENTS

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

EFFECTIVE DATE OF 1976 AMENDMENT

Section 1907(c) of Pub. L. 94-455 provided that: “The amendments made by this section [amending this sec-

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

tion 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 con-

tinuing 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; 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).**