Legislative History Sources for Federal Tax Law

Professor Darin Fox
September 15, 2008
What is Legislative History?

• Legislative history refers to the progress of a bill through the legislative process and to the documents that are created during that process.
• Attorneys, judges, and others often turn to these documents to aid in the interpretation of a law.
• Researching the paper trail is one of the best ways to determine legislative intent behind an ambiguous statute or regulation. Amy Sloan, Basic Legal Research, Third Edition
What do courts say about legislative history on tax issues?

• Examples from Richmond, pg. 89
  – The language of the statute leaves us with uncertainty. The Secretary [of the Treasury] has not issued any regulations under section 613(e)(3), that might have provided guidance. We look to the legislative history for assistance.
  – “Congress conveys its directions in the Statutes at Large, not in excerpts from the Congressional Record...” (meaning decide based on the text)
What kind of documents are you looking for when compiling a legislative history?

- Congressional Bills
- Committee Reports
- Conference Reports
- Debates
- Hearings
- Committee Prints
- Presidential Documents

Tax Specific Documents

• From Richmond, Chapter 7
  — Committee Reports
    • House Ways and Means Committee
    • Senate Committee on Finance
  — Joint Tax Committee (JTC) “Blue Books”
  — Gov’t Accountability Office (GAO) Reports
  — Congressional Budget Office Reports
  — Congressional Research Service (CRS) Reports
  — Presidential Signing Statements
  — IRS and Treasury Reports
Entities Related to Tax Legislation

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Key Publications for Legislative History Research
Don’t Reinvent the Wheel

• Pre-compiled Legislative Histories
  – LexisNexis Congressional Universe has CIS Legislative Histories
  – Sources of Compiled Legislative Histories, Nancy P. Johnson
  – Westlaw has some pre-compiled legislative histories
  – Search the Catalog or HeinOnline
Primary Law Sources

• Bills
  – **Thomas** (thomas.loc.gov): free gov’t web site contains full-text of bills from 1989 to present
  – Westlaw (FTX-BILLTXT): coverage begins 1995
  – LexisNexis: 1954 to present
  – LexisNexis Congressional Universe: 1969 to present in page image format
Understanding Bill Citations

• Each bill, when introduced, is assigned a bill number, then referred to a committee, such as S. 53 (Senate bill 53) or H.R. 2014 (House of Representatives bill 2014) in the 105th Congress.

• The bill number is the key to tracing legislative actions prior to enactment.

• Bills are numbered sequentially as received for each Congress (two year period).
Primary Law Sources

• Annotated Statutes
  – United States Code Annotated (USCA)
  – United States Code Service (USCS)

• Full-text of federal statutes in-force

• Contains history note at end of each section detailing amendments
Primary Law Sources

- United States Code Congressional and Administrative News (USSCAN)

- Contains the full text of new federal laws, Congressional Committee Reports that detail histories of the laws, signing statements, Presidential Proclamations, and Executive Orders.
USSCAN

- Volumes 1-2 contain the full-text of acts passed by Congress
- Volumes 2-3 contain legislative histories of most acts, incl full-text of committee reports
- Volume 4 contains Presidential Docs
Limits of USCCAN

• Prior to the 99th Congress (1985-1986), the legislative history materials in U.S.C.C.A.N. contained only a House or Senate report.

• Since the 99th Congress (1985-86), the legislative history materials in U.S.C.C.A.N. have included the House or Senate report, the committee report, and any presidential signing statements.
Primary Law Sources

- Congressional Record

- The official record of the proceedings and debates of the United States Congress.

- It is published daily when Congress is in session.
Primary Law Sources

• Regulations
  – Congress authorizes the Treasury Department to make rules and regulations relating to some legislation.

• Code of Federal Regulations (CFR)
  – All in-force regulations
  – Updated annually
Primary Law Sources

- Federal Register

- Similar in function to the Congressional Record on the legislative side.

- Daily publication with proposed and adopted regulations.
Legislative History Using Print Example

• Begin with Annotated Statute
  – Look at History/Credit Notes for listing of public laws that have amended the statute

• Take Public Laws into USCCAN – US Code Congressional and Administrative News
  – Act, Reports, Signing Statement
  – References to the Congressional Record for discussion/debate of bills

• Use Bill Number in the Public Law as a launching point for additional searching online for related bills, hearings, additional reports
Legislative History Using Print Example

• Congressional Universe or THOMAS
  – Using the bill number, “Find Congressional publications related to a bill or law”
  – Find Hearings, if available.

• Also, try basic keyword searches in Congressional Universe, e.g. Coverdell savings accounts

• Treatises such as U.S. Tax Reporter provide legislative history information, but not full-text.
Overview of Online Resources

- Westlaw
- LexisNexis Congressional Universe
- LexisNexis Tax Center
- CCH - Federal Tax Tab
- RIA Checkpoint

- To the library for a print exercise...
Westlaw Legislative History
**Resources**

**My Personal Databases**

- Click on the Edit link located on the right hand side of this screen to add your own State Cases and Statutes to this section
- U.S. Supreme Court Cases (SCT)

**Cases**

- All Federal (ALLFEDS)
- All States (ALLSTATES)
- Cases by State
- Additional materials

**Statutes**

- US Constitution (US-CONST)
- State Constitutions for the 50 states and D.C. (ST-CONST)
- All Federal (USCA)
- All States (ST-ANN-ALL)
- Statutes by State
- Additional materials
- 50 State Surveys (SURVEYS)

**Administrative Materials**

- Code of Federal Regulations (CFR)
- Federal Register (FR)
- State Administrative Codes (ADC-ACAD)
- Additional materials

**Secondary Sources**

- Black's Law Dictionary (BLACKS)
- American Jurisprudence (Am Jur) (AMJUR)
- Am Jur Proof of Facts (AMJUR-PCF)
- American Law Reports - ALR (ALR)
- Causes of Action (COA)
- Journals and Law Reviews (JLR)
- Restatements
- Additional materials

**Forms**

- All Forms (FORMS-ALL)
- Am Jur Legal Forms (AMJUR-LF)
- Am Jur Pleading and Practice Forms (AMJUR-PP)
- Annotated Federal Procedural Forms (FEDPROF)
- National Pleading and Practice Forms (FORMS-PP)
- West's Federal Forms (FEDFORMS)
- West's Legal Forms (WEST-LF)
- Additional materials

**News**

- All News (ALLNEWS)
- New York Times (NYT)
- Thomson Financial News (THOMSONFIN)
- Wall Street Journal Abstracts (WSJABS-ALL)
- Additional materials
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Add to My Tab Set | Save as...
Search

Legislative History - Fed > Legislative Debate On Bill

Terms and Connectors

Natural Language

Search:
"MARRIAGE TAX PENALTY RELIEF ACT"

"marriage tax penalty relief act"

Require/Exclude Terms

Fields

Select Database(s)

Congressional Record and Debates

- Congressional Record (CR)
- U.S. Testimony (USTESTIMONY)
- Congressional Testimony (COMSTMY)
- Bill Tracking (US-BILLTRK)
- U.S. Code Congressional and Administrative News (USCCAN)
- USCCAN Table + - Legislative History (USCCAN-TADLQ)
- House, Senate and Conference Reports (LH)

Search Westlaw

Done
...Wednesday, February 2, 2000 HIGHLIGHTS Senate passed Bankruptcy Reform Act. House Committee ordered reported the Marriage Tax Penalty Relief Act. ...

...Act. The House passed H.R. 6, Marriage Tax Penalty Relief Act. ...

...Marriage Tax Penalty Relief Act. The Republican-sponsored Marriage Tax Penalty Relief Act provides $182 billion in tax relief over the next 10 years. Since hundreds of billions of dollars is hard to comprehend, let me explain how that translates to our constituents. In my Congressional district, over 140,000 taxpayers are penalized by the tax code simply because they are married. In Illinois, 1.1 million couples, or 2.2 million taxpayers are hit with a marriage penalty. Nationwide, there are some 50 million individuals paying a marriage penalty. On average, these couples each earn between $20,000 and $30,000-hardly a princely sum. The bill before us today will provide roughly $1,400 in tax relief to every family faced with a marriage penalty. I have long argued that the tax ...
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Congressional Record --- Senate
Proceedings and Debates of the 106th Congress, Second Session
Thursday, March 2, 2000

*M291 MARRIAGE TAX PENALTY RELIEF ACT OF 2000

Mr. ARCHER. Mr. Speaker, pursuant to House Resolution 419, I call up the bill (H.R. 6) to amend the Internal Revenue Code of 1986 to eliminate the marriage penalty by providing that the income tax rate bracket amounts, and the amount of the standard deduction, for joint returns shall be twice the amounts applicable to unmarried individuals, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 419, the bill is considered read for amendment. The text of H.R. 6 is as follows:
Mr. ARCHER.
Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on H.R. 6. The SPEAKER pro tempore.
Is there objection to the request of the gentleman from Texas?
There was no objection.
Mr. ARCHER.
Mr. Speaker, to open the debate on our side, I yield 4 minutes to the gentleman from Illinois (Mr. HASTERT), the distinguished Speaker of the House of Representatives.
Mr. HASTERT.
Mr. Speaker, when a man and a woman exchange the vows of marriage, they traditionally promise to their spouse that they will be there for richer or for poorer. Unfortunately, for too many years, our government has wanted to make these married couples poorer. Over 25 million married couples have to pay extra taxes, just because they are married.
Well, today we have the opportunity to give a Valentine’s Day gift to these 50 million, hard-working American families.
The Marriage Tax Penalty Relief Act is another piece of our common sense agenda that enjoys strong support of Americans around this country. This is because most Americans understand that it is ridiculous for our government to penalize married people.
This is not just about tax cuts; it is about fairness. I know of a young couple in my home State of Illinois, Benny and Patrick Alleger. Benny is an elementary school teacher and...
146 Cong.Rec. H291-04

Representaives.

But bear in mind, this is unbelievable but it is true, somebody who makes $50,000 a year will get major relief from the marriage penalty of $149 a year, about $10 a month. But if you make $100,000 a year, you are going to get about $1,000 a month. That is what is extreme. It is not about the marriage penalty, this is about tax relief and redistribution to wealthy Americans.

In addition, it is going to create a lot more complexity in the code, because people who make $50,000 then will have to file what is known as the alternative minimum tax.

But the real problem with this bill is we have no budget. Because we have no budget, what is going to happen is these little tax bills that are moving through the House right now, $180 billion here, $200 billion there, all of a sudden it is going to affect our ability to fix Medicare and social security, the two most pressing problems in America today.

It would be wonderful if the Republicans would have come to the floor today with a social security relief package, but they have spent most of their time playing the blame game. If we just had a bill to deal with social security first, because that is what we need to do.

Social security and Medicare should be dealt with before we deal with tax provisions, because we are using, we are using the so-called budget surplus that may or may not be there.

I urge a strong no vote on this extreme bill that is in name only called the marriage penalty, and vote for the substitute offered by the gentleman from New York (Mr. RANGEL), which really deals with the problems of average, middle-class Americans that are suffering from the marriage penalty.

*H295 The SPEAKER pro tempore (Mr. HASTINGS of Washington). Without objection, the
Sample Problem

Finding legislative history information on 26 U.S.C. §530 – College Savings Accounts (Coverdell)
FOR EDUCATIONAL USE ONLY

26 U.S.C.A. § 530

I.R.C. § 530

United States Code Annotated Currentness
Title 26. Internal Revenue Code (Refs & Annos)
Subtitle A. Income Taxes (Refs & Annos)
Chapter 1. Normal Taxes and Surtaxes (Refs & Annos)
** Subchapter E. Exempt Organizations (Refs & Annos)
** Part VIII. Higher Education Savings Entitles
§ 530. Coverdell education savings accounts

(a) General rule.--A Coverdell education savings account shall be exempt from taxation under this subtitle. Notwithstanding the preceding sentence, the Coverdell education savings account shall be subject to the taxes imposed by section 511 (relating to imposition of tax on unrelated business income of charitable organizations).

(b) Definitions and special rules.--For purposes of this section--
26 U.S.C.A. § 530
I.R.C. § 530
Effective: June 17, 2008

(a) General rule.--A Coverdell education savings account shall be
(b) Definitions and special rules.--For purposes of this section--
(c) Reduction in permitted contributions based on adjusted gross income.--
(d) Tax treatment of distributions.--
(e) Tax treatment of accounts.--Rules similar to the rules of
(f) Community property laws. This section shall be applied without
(g) Custodial accounts.--For purposes of this section, a custodial
(h) Reports.--The trustee of a Coverdell education savings account

Credit(s)
Historical Notes
References

CREDITS allow you to track every time a statute is amended.
FOR EDUCATIONAL USE ONLY

PL 110-245, June 17, 2008, 122 Stat 1624

UNITED STATES PUBLIC LAWS
110th Congress - Second Session
Convening January 04, 2008
Copr. © 2008 Thomson Reuters/West. No Claim to Orig. U.S. Govt.Works

Additions and Deletions are not identified in this database.
Vetoed provisions within tabular material are not displayed

PL 110-245 (HR 6081)
June 17, 2008
HEROES EARNINGS ASSISTANCE AND RELIEF TAX ACT OF 2008

An Act To amend the Internal Revenue Code of 1986 to provide benefits for military personnel, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America...
Legislative history documents for this particular act which has amended §530. Remember there were other amendments.
26 U.S.C.A. § 530

I.R.C. § 530

Effective: June 17, 2008 Prior Proposed
Approx. 10 pages

CREDIT(S)


TERMINATION OF AMENDMENTS

<For provisions directing that amendments by Pub. L. 107-16 not apply to years after 2010, see Sunset Provisions set out under this section.>

HISTORICAL AND STATUTORY NOTES

Revision Notes and Legislative Reports
26 U.S.C.A. § 530
I.R.C. § 530
Effective: June 17, 2008

Reports and Related Materials

Pub.L. 110-245, Title I, § 109(c)

Congressional Record

HOUSE BILLS APPROVED BY THE PRESIDENT, 154 Cong.Rec. H6223-01, July 08, 2008


BILL PRESENTED TO THE PRESIDENT, 154 Cong.Rec. H5108-06, June 09, 2008

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE, 154 Cong.Rec. H4835-09, June 03, 2008
Regulations related to §530
Caveats re Westlaw

- Coverage of materials is not as extensive as either LexisNexis Congressional Universe or CCH Tax.

- U.S. Code Congressional and Admin News
  - U.S. Public Laws - 1973 to present
  - House and Senate Reports - Coverage since 1990
  - Presidential Proclamations - 1984 to present
  - Executive Orders - 1936 to present
  - Presidential Messages & Signing statements
    - Messages 2000 - present; Signing statements since 1986
United States Tax Reporter (USTR)

Finding tax information on §527 political organizations
Westlaw Directory

All Databases
New Databases

Search for a database:
Enter database name: Go

Recent Databases
Favorite Databases

To access a database, type all or part of a database name or identifier in the Search these databases text box.

To access multiple databases, type up to 10 database identifiers separated by commas or semicolons in the Search these databases text box.

Find a Database Wizard
Westlaw Directory Tips

Directory Location: All databases > topical materials by area of practice > Taxation > Federal Taxation - Cases, IRC, Regs, IRS Materials - complete list

- Search only Federal Tax Materials - Cases, IRC, Regs, IRS Materials - complete list
- Search entire directory

- Federal Taxation - Combined Tax Materials (FTX-ALL)
- Federal Taxation - Cases (FTX-CS)
- Federal Taxation - Tax Court Cases (FTX-TCT)
- RIA - Federal Tax Coordinator 3d (FTC) (RIA FTC)
- PIA - United States Tax Reporter (RIA-USTR)
- Tax Court Briefs and Petitions (FTX-TCBRIEF)
- Federal Tax Cases & IRS Releases Combined (FTX-CSRELS)
- Federal Taxation - Combined IRS Releases (FTX-RELS)
- IRS Written Determinations (Combined Materials) (FTX-WD)
- Revenue Rulings (FTX-RR)
- Revenue Procedures (FTX-RP)
- Internal Revenue Code (FTX-USCA)
- RIA - Internal Revenue Code (RIA-IRC)
- RIA - Internal Revenue Code Historical Notes (RIA-HN)
- Internal Revenue Manual History (FTX-IRMHIST)

- Federal Tax Cases - Other Databases
- IRS Releases - Other Databases
- IRC, Regulations, Bills, Legislative History
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Thesaurus

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Internal Revenue Code (sec.) 527

Selection(s): Retrieve & Print | Search | Expand Selection(s) | Collapse All | Clear
LexisNexis Congressional Universe
What’s unique about LexisNexis Congressional Universe?

- Scope of Coverage

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<tr>
<td>✔️ Serial Set (1789-1969)</td>
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To browse a list of databases with content descriptions, please see the A-Z list below.

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<tr>
<th>Legal Databases</th>
<th>Law Journals</th>
<th>General Resources</th>
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<tr>
<td>BNA</td>
<td>HeinOnline</td>
<td>Library Catalogs</td>
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<tr>
<td>CCH Internet Library</td>
<td>JSTOR</td>
<td>LORA</td>
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<td>CCH Tax Research</td>
<td>LegalTrac</td>
<td>FirstSearch</td>
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<td>LexisNexis Academic Universe</td>
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<td>LLMC Digital</td>
<td>RIA Checkpoint (Tax)</td>
<td>Findlaw</td>
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<tr>
<td>The Making of Modern Law</td>
<td>Treaties and International Agreements Online</td>
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</tbody>
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Compiled Legislative Histories

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- Congressional Session Dates
- Glossary
<table>
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LEGISLATIVE HISTORY OF: P.L. 109-280

TITLE: Pension Protection Act of 2006

CIS-NO: 2006-PL109-280
DOC-TYPE: Legislative History
DATE: Aug. 17, 2006
LENGTH: 393 p.
ENACTED-BILL: 109 H.R. 4 Retrieve Bill Tracking report
STAT: 120 Stat. 780
CONG-SESS: 109-2
ITEM-NO: 575

SUMMARY:
"To provide economic security for all Americans, and for other purposes."
SUMMARY:

"To provide economic security for all Americans, and for other purposes."

Amends the Employee Retirement Income Security Act of 1974, the Internal Revenue Code of 1986, and other acts to revise Federal income tax treatment and other requirements, including funding standards, for single employer and multi employer defined benefit pension plans, and other deferred compensation plans.

Extends for two years use of a segmented yield curve of corporate bonds rather than the interest rate on 30-year Treasury bonds for calculating lump sum payments under employer-sponsored defined benefit pension plans.

Revises authority for Pension Benefit Guaranty Corp. (PBGC) premiums for insurance covering pension plans, and authorizes reduced PBGC premiums for small business pension plans.

Increases disclosure requirements for both single-employer and multi-employer defined benefit pension plans.

Establishes new rules dealing with the provision of investment advice to plan participants by qualified investment advisers.

Establishes special rules on benefit accrual standards relating to age discrimination.

Revises income tax deduction limits for single-employer and multi-employer pension plans and establishes various other contribution, portability, and distribution rules.

Revises restrictions on use of pension funds for health and medical benefits.

Revises Tax Court of the U.S. procedures and laws relating to Tax Court personnel pensions and benefits.

Establishes incentives for automatic enrollment of employees in 401(k) plans and requirements allowing employees to diversify their 401(k) investments by selling company stock.

Revises various tax incentives for charitable giving, including tax-free individual retirement account distributions, and establishes and revises numerous provisions relating to tax-exempt organizations, including penalty excise taxes, and charitable contributions of taxidermy property.

Makes technical amendments to the Federal Mine Safety and Health Act of 1977, the Safe, Accountable, Flexible, Efficient
Title XIV is cited as the Miscellaneous Trade and Technical Corrections Act of 2006.

**CONTENT NOTATION**: Employer-sponsored retirement savings investment and pension plans regulation revision


**DESCRIPTORS**: PENSION BENEFIT GUARANTY CORP.; TAX COURT OF THE U.S.; PENSION PROTECTION ACT; EMPLOYEE RETIREMENT INCOME SECURITY ACT; RETIREMENT PROTECTION ACT; MISCELLANEOUS TRADE AND TECHNICAL CORRECTIONS ACT; PENSION FUNDING EQUITY ACT; HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT; SOCIAL SECURITY ACT; TAXPAYER RELIEF ACT; REVENUE RECONCILIATION ACT; REORGANIZATION PLAN NO. 4; RAILROAD RETIREMENT ACT; AGE DISCRIMINATION IN EMPLOYMENT ACT; FEDERAL MINE SAFETY AND HEALTH ACT; MINE IMPROVEMENT AND NEW EMERGENCY RESPONSE ACT; SAFE, ACCOUNTABLE, FLEXIBLE, EFFICIENT TRANSPORTATION EQUITY ACT; A LEGACY FOR U.S. TOURISM; ECONOMIC GROWTH AND TAX RELIEF RECONCILIATION ACT; TARIFF ACT; TARIFFS; FOREIGN TRADE; WOOL SUIT AND TEXTILE TRADE EXTENSION ACT; TRADE AND DEVELOPMENT ACT; DOMINICAN REPUBLIC-Central America-United States Free Trade Agreement Implementation Act; TRADE ACT; MISCELLANEOUS TRADE AND TECHNICAL CORRECTIONS ACT; CONSOLIDATED OMNIBUS BUDGET RECONCILIATION ACT; BIPARTISAN TRADE PROMOTION AUTHORITY ACT; PENSIONS: RETIREMENT INCOME; FINANCIAL REGULATION; INSURANCE; INTEREST RATES; GOVERNMENT SECURITIES; PENSIONS; JUDICIAL REFORM; WAGES AND SALARIES; JUDGES; EMPLOYEE BENEFIT PLANS; TAX INCENTIVES AND SHELTERS; GOVERNMENT SECURITIES; SECURITIES; CREDIT; DEFERRED COMPENSATION PLANS; FINANCIAL DISCLOSURE; EMPLOYEE STOCK OWNERSHIP PLANS; WITHHOLDING TAX; PERSONAL SAVINGS; CONSUMER PROTECTION; AGE DISCRIMINATION; HEALTH INSURANCE; HEALTH FACILITIES AND SERVICES; EXCISE TAX; INDIVIDUAL RETIREMENT ACCOUNTS; INVESTMENTS; TAX FRAUD AND EVASION; CHARITABLE ORGANIZATIONS; TAX-EXEMPT ORGANIZATIONS

**REFERENCES**: 145 Congressional Record, 106th Congress, 1st Session - 1999
REFERENCES:

DEBATE:

145 Congressional Record, 106th Congress, 1st Session - 1999
  July 29, Senate consideration of S. 1429, p. S9651.
  July 30, Senate consideration of S. 1429, consideration and passage of H.R. 2488 with an amendment, and return to the calendar of S. 1429. Senate insistence on its amendment, request for a conference, and appointment of conference, p. S9985, S9936.
  Aug. 2, House disagreement to the Senate amendment to H.R. 2488, agreement to a conference, and appointment of conferees, p. H6800.
  Aug. 5, Senate agreement to the conference report on H.R. 2400, p. S10290, S10305.

146 Congressional Record, 106th Congress, 2nd Session - 2000

147 Congressional Record, 107th Congress, 1st Session - 2001

148 Congressional Record, 107th Congress, 2nd Session - 2002
Searching by Name of Act

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- Congressional Session Dates
- Glossary
Search terms: "marriage tax penalty relief act of 2000"
Committee Prints -- Digital Collection (8)
Legislative History (1)
Print (13)
Report (2)

Committee Prints -- Digital Collection - (8 documents)


Done


CRDC-ID: CMP-2000-JTX-0009


DOC-TYPE: Committee Prints -- Digital Collection

DOCUMENT-DATE: Feb. 2, 2000

COMMITTEE: Joint Committee on Taxation


LENGTH: 5 pp.

CIS-NO: 2000-J862-11

COMMITTEE: Joint Committee on Taxation


LENGTH: 5 pp.

CIS-NO: 2000-J862-11


SUMMARY:

Joint Committee on Taxation Serial No. JCX-3-00. Staff tabular comparison of Federal tax liabilities under present law and a modified amendment in the nature of a substitute to the Marriage Tax Penalty Relief Act of 2000, to reduce the "marriage penalty" tax bias which occurs when the tax liability of a married couple filing a joint income tax return is greater than that of two unmarried individuals with the same income.

Compares tax liabilities in 2001 and 2005 by income category for hypothetical married couples with and without children.

SUBJECTS: Marriage; Income taxes; Tax incentives and shelters; Personal and family income; Marriage Tax Penalty Relief Act; Liability; Children

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COMPARISON OF FEDERAL TAX LIABILITIES UNDER PRESENT LAW
AND UNDER THE CHAIRMAN’S MODIFIED AMENDMENT
IN THE NATURE OF A SUBSTITUTE RELATING TO
THE “MARRIAGE TAX PENALTY RELIEF ACT OF 2000”
FOR HYPOTHETICAL MARRIED COUPLES

Prepared by the Staff
of the
JOINT COMMITTEE ON TAXATION

February 2, 2000
JCX-8-00
J862-11
COMPARISON OF FEDERAL TAX LIABILITIES UNDER PRESENT LAW AND UNDER THE CHAIRMAN’S MODIFIED AMENDMENT IN THE NATURE OF A SUBSTITUTE RELATING TO THE “MARRIAGE TAX PENALTY RELIEF ACT OF 2000” FOR HYPOTHETICAL MARRIED COUPLES WITH TWO CHILDREN

Calendar Year 2001

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<td>1.1%</td>
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</tbody>
</table>

Joint Committees on Taxation

NOTE: This table shows the effect of the “Marriage Tax Penalty Relief Act of 2000” in 2001. The elements of the proposal that are in effect in 2001 are:
(1) the doubling of the standard deduction for married couples filing a joint return to twice that for single filers; and (2) the increase of $2,000 in the beginning point of the phaseout of the earned income credit (EIC) for married couples filing a joint return. Each child is assumed to be eligible for the child credit, subject to income limitations. All income is assumed to be wage income, and taxpayers are assumed to take the standard deduction. For taxpayers that itemize their deductions, the reduction in taxes would be lower than shown here.

* Denotes increase in refundable portion of the EIC.

Page 1 of 4
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• Database: Federal Tax Legislation, Congressional Reports, & Bills
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  – Senate Finance Committee Bills & Reports from 1954
  – House-Senate Conference Committee Bills and Reports from 1954
  – Joint Committee Prints from 1981 (Selected)
  – Joint Committee Bluebooks from 1976
  – Proposed Tax and Pension Legislation
3. IRC § 527 Political Organizations, Legislative History, Copyright 2008 LexisNexis Group, All Rights Reserved
Political Organizations. Joint Committee Print JCX-102-02 states:

Notice of Formation and Purpose.

The bill provides that a political organization that is a political committee of a State or local party committee shall prepare and file notices of formation and purpose.
The document summarizes the changes made by each amendment. Must click the links to get the full-text.

Can also access case annotations and expert analysis here.
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- General Explanation of Tax Legislation Enacted in 108th Congress.
- General Explanation of Tax Legislation Enacted in 107th Congress.
- General Explanation of Tax Legislation Enacted in 106th Congress.
- General Explanation of Tax Legislation Enacted in 1998.
- General Explanation of Tax Legislation Enacted in 1997.
- General Explanation of Tax Legislation Enacted in 104th Congress.
- Explanation of the Technical Corrections to the Tax Reform Act of 1984 and Other Recent Tax Legislation.
- General Explanation of the Tax Reform Act of 1976.
PUBLIC LAW 99-514; 99th CONGRESS, H.R. 3838 (Part 1 of 19 Parts); JCS-10-87

GENERAL EXPLANATION OF THE TAX REFORM ACT OF 1986

MAY 4, 1987

CLASSIFICATION: Display Classification Information

PUBLIC LAW 99-514; 99th CONGRESS, H.R. 3838

(Part 1 of 19 Parts); JCS-10-87

{(XVII)} LETTER OF TRANSMITTAL


Hon. DAN ROSTENKOWSKI, Chairman, Hon. LLOYD BENTSEN, Vice-Chairman, Joint Committee on Taxation, U.S. Congress, Washington, DC.
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   MARRIAGE TAX PENALTY RELIEF ACT OF


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   MARRIAGE TAX PENALTY RELIEF


   MARRIAGE TAX PENALTY RELIEF

5. **MISC-LEG-DOC. [2000ARD 031-7], House Debate on Marriage Tax Penalty Relief Act of 2000 (HR 6) on February 10, 2000. PART 02 OF 02.** -- Mr. Speaker, I rise today in opposition of H.R. 6, the Marriage Tax Penalty Relief Act of 2000. The Republicans will characterize these


106TH CONGRESS

2d Session

HOUSE OF REPRESENTATIVES

REPORT 106-493

MARRIAGE TAX PENALTY RELIEF ACT OF 2000

FEBRUARY 7, 2000.--Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

Mr. ARCHER, from the Committee on Ways and Means, submitted the following

REPORT together with DISSENTING VIEWS