

“(iv) progress of the Internal Revenue Service in improving taxpayer service and compliance;

“(v) progress of the Internal Revenue Service on technology modernization; and

“(vi) the annual filing season.”

1998—Par. (3). Pub. L. 105-206 reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “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.”

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-206, title IV, §4002(b), July 22, 1998, 112 Stat. 784, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [July 22, 1998].”

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.

ANALYSIS TO ACCOMPANY CERTAIN LEGISLATION

Pub. L. 105-206, title IV, §4022(b), July 22, 1998, 112 Stat. 785, provided that:

“(1) IN GENERAL.—The Joint Committee on Taxation, in consultation with the Internal Revenue Service and the Department of the Treasury, shall include a tax complexity analysis in each report for legislation, or provide such analysis to members of the committee reporting the legislation as soon as practicable after the report is filed, if—

“(A) such legislation is reported by the Committee on Finance in the Senate, the Committee on Ways and Means of the House of Representatives, or any committee of conference; and

“(B) such legislation includes a provision which would directly or indirectly amend the Internal Revenue Code of 1986 and which has widespread applicability to individuals or small businesses.

“(2) TAX COMPLEXITY ANALYSIS.—For purposes of this subsection, the term ‘tax complexity analysis’ means, with respect to any legislation, a report on the complexity and administrative difficulties of each provision described in paragraph (1)(B) which—

“(A) includes—

“(i) an estimate of the number of taxpayers affected by the provision; and

“(ii) if applicable, the income level of taxpayers affected by the provision; and

“(B) should include (if determinable)—

“(i) the extent to which tax forms supplied by the Internal Revenue Service would require revision and whether any new forms would be required;

“(ii) the extent to which taxpayers would be required to keep additional records;

“(iii) the estimated cost to taxpayers to comply with the provision;

“(iv) the extent to which enactment of the provision would require the Internal Revenue Service to develop or modify regulatory guidance;

“(v) the extent to which the provision may result in disagreements between taxpayers and the Internal Revenue Service; and

“(vi) any expected impact on the Internal Revenue Service from the provision (including the impact on internal training, revision of the Internal Revenue Manual, reprogramming of computers, and the extent to which the Internal Revenue Service

would be required to divert or redirect resources in response to the provision).

“(3) LEGISLATION SUBJECT TO POINT OF ORDER IN HOUSE OF REPRESENTATIVES.—[Amended the Rules of the House of Representatives, which are not classified to the Code.]

“(4) EFFECTIVE DATE.—This subsection shall apply to legislation considered on and after January 1, 1999.”

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, directed Joint Committee on Taxation to carry out study with respect to broadening class of individuals eligible to claim deduction for retirement savings under section 219 or 220 of this title, and to report its findings to Committee on Ways and Means of the House of Representatives and to 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 instru-

mentalities 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; Pub. L. 86-368, §2(b), Sept. 22, 1959, 73 Stat. 648; Pub. L. 94-455, title XII, §1210(c), title XIX, §1907(a)(4), Oct. 4, 1976, 90 Stat. 1711, 1835.)

Editorial Notes

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)".

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-455, title XII, §1210(d)(2), Oct. 4, 1976, 90 Stat. 1711, 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 95. Presidential election campaign fund 9001
96. Presidential primary matching payment account 9031

Editorial Notes

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. Repealed.]

Editorial Notes

AMENDMENTS

2018—Pub. L. 115-141, div. U, title IV, §401(d)(8), Mar. 23, 2018, 132 Stat. 1212, struck out item 9013 "Effective date of chapter".

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.

§ 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.)

Statutory Notes and Related Subsidiaries

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 31, Money and Finance] shall be appropriated and disbursed only after the adoption by law of guidelines governing their distribution. Section 6096 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] shall become applicable only after the adoption by law of such guidelines.

1 Section numbers editorially supplied.