



Research Guide

FEDERAL TAX: LEGISLATIVE HISTORY SOURCES

Following the enactment of a law, a researcher often must locate documents which are elements of the act's legislative history. The Congressional reasoning (e.g., legislative intent) behind the adoption of a piece of legislation can be useful in determining the act's application. This is especially true when an act is recent and no court decisions or administrative regulations relating to the law are yet available.

Tax researchers can generally locate many relevant Congressional documents for legislative histories. Some sources include only partial texts of hearings, or reports from Congressional committees, but these may provide sufficient information. Other sources contain the full text of hearings or reports for in-depth searches. In particular, the activities of the House Ways and Means Committee, the Senate Finance Committee, and any Conference Committees which considered the bill in question may have to be examined.

A recommended guide with excellent explanations of all sources is: Isa Lang, *Researching Tax Legislative History*, 80 Law Libr. J. 633 (1988).

A general guide to legislative histories and problems in legislative intent and interpretation is: William P. Statsky, *Legislative Analysis and Drafting*, 2d ed. (KF 425 .S72 1984).

I. MATERIALS ARRANGED BY I.R.S. CODE SECTION

Some sets arrange selected portions of hearings and reports in *Code* section order. This is convenient for the researcher who may not know the originating act of a particular *Code* section.

- A. *Tax Management - Primary Sources* (KF 6365 .B872): This set provides, in four series, selected documents useful for determining legislative intent. The Master Table of Contents, arranged by *Code* section, is contained in the first volume of Series IV and is used to locate materials relating to a particular section.

Series I: Provides selected materials for those portions of the 1954 *Code* affected by the Tax Reform Act of 1969 and all acts through 1975. Includes the 1939 *Code* version for those sections covered.

Series II: Provides selected materials for those portions of the 1954 *Code* affected by the 1976 Tax Reform Act and all acts through 1977.

Series III: Provides selected materials for those portions of the 1954 *Code* affected by the Revenue Act of 1978 and all acts through 1980.

Series IV: Provides selected materials for those portions of the 1954 *Code* affected by the Economic Recovery Tax Act of 1981 and all acts to date.

Series V: Provides selected materials for those portions of the 1954 *Code* affected by the Tax Reform Act of 1986 and subsequent law.

Current Development Binders: Includes text of major bills currently under consideration with related material (subsequent versions, press releases, *Congressional Record* statements, committee reports and prints, administrative testimony at hearings).

- B. Rabkin & Johnson, *Federal Income, Gift and Estate Taxation* (KF 6335 .R284): The Code and Congressional Reports volumes (volumes 6, 6A, 6B, 7, 7A, 7B) reprint the *Code*, interspersed with comments from selected committee reports. While the reports are not presented in full, the portions reproduced may be sufficient to determine congressional intent.

II. MATERIALS ARRANGED BY ACT

Many sets used for compiling legislative histories are arranged chronologically with relevant materials published for each act. This may be inconvenient for the user who has only a code section and no knowledge of what acts created the section. There are, however, several ways to get from a *Code* section to the act number of the original legislation.

A. INDEXES FROM CODE SECTIONS TO ACT NUMBERS

1. *Standard Federal Tax Reporter* (KF 6285 .C67).
2. *United States Tax Reporter* (KF 6285 .U54). Prior title: *Federal Taxes 2d*.

These looseleaf services contain similar information: the text of *Code* sections, editorial explanations, citations to regulations and court decisions, and analysis of the effect of proposed legislation. The Code volumes (as opposed to the Code Compilation volumes) are important when compiling a legislative history because they can be used as indexes to original legislation. Following each *Code* section is a list of all acts which have affected that section, and a brief explanation of how the section was affected. The acts listed can be researched to determine legislative intent.

B. TEXT OF MATERIAL BY ACT NUMBER (Chronological Arrangement)

1. *Seidman's Legislative History of Federal Income and Excess Profit Tax Laws, 1953-1939* (KF 6355.8 1954).
2. *Seidman's Legislative History of Federal Income Tax Laws, 1938-1861* (KF 6355.8 1938).

These books list, in reverse chronological order, the acts which were codified as the 1954 *Code*. Included are the texts of the *Code* sections, portions of committee reports, citations to hearings, and selections from the *Congressional Record*. Only *Code* sections for which legislative history sources are available are printed. *Seidman's* uses an intricate key number indexing system with companion *Code* and subject indexes interlinked into the key numbering system. Though covering a longer time period than *Internal Revenue Acts of the United States, 1909-1950*, *Seidman's* may serve as an index to that more comprehensive set.

3.
 - a. *Internal Revenue Acts of the United States, 1909-1950* (KF 6275.8 1979)
 - b. *Internal Revenue Acts of the United States, 1950-1951* (KF 6275.8 1982)
 - c. *Internal Revenue Acts of the United States, 1954* (KF 6275.8 1982a)
 - d. *Internal Revenue Acts of the United States, 1953-1972* (KF 6275.8 1985)

These comprehensive collections include: full reprints of all versions of bills, hearings, committee reports, Treasury studies, and regulations on various areas of tax legislation. The index is

chronological. There is no *Code* section or subject index, but other sources, such as *Seidman's*, may be used to get act numbers for *Code* sections.

4. *Congressional Information Service* (C.I.S.) (Ref. Index KF 49 .C62).

C.I.S. reproduces on microfiche all congressional reports and hearings issued from 1970 to date in full text. Bound volumes provide abstracts of the documents and indexes enable the user to locate items by subject, bill or act number, or by report number. There is no access by *Code* section, so the user is advised to have the public law number or report number before using the indexes to this set. In 1984, C.I.S. started to produce separate Legislative History volumes.

5. *Daily Tax Report* (KF 6289 .A1 D3).

This daily newsletter describes congressional activities (bills introduced or passed, committee hearings, committee reports issued). It also includes the full text of bills introduced and portions of hearings or committee reports. It can prove useful when piecing together a legislative history for a very recent act, and for following pending legislation.

6. *Tax Notes* (KF 6272 .T235).

Tax Notes is a weekly publication containing articles on tax legislation, summaries of federal and state tax opinions, I.R.S. pronouncements, and editorials on current affairs. It also includes special reports on various subjects.

7. Individual legislative histories:

Many acts are so significant that separate sets of materials relating to the act have been published. Those available in the LRC's collection are listed in the online catalog. Also check the following publications to see if a separate legislative history of an act has been published: *Union List of Legislative Histories* (Ref KF 42.2 .L413 2000), and *Legislative Histories Indexed Guide* (Ref. Index KF 42.2 1977).

III. ONLINE RESOURCES

Both LEXIS and WESTLAW offer specialized tax databases containing congressional reports from 1954 (83d Cong., 2d session) to date. In addition, pending legislation, the *Daily Tax Report*, the *Federal Register*, and *Tax Notes* are among the tax materials online.

NOTE: The use of LEXIS and WESTLAW is limited by USD's educational contract to currently enrolled USD law students and law faculty members.

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