

Tax Policy Research

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What we will cover

- Primary Sources
- Legislative History
- Secondary Sources
- Government Sources for Tax Policy
- Subscription Databases

U.S. Code

- Title 26
 - Free Resources
 - [Govinfo.gov](http://www.govinfo.gov)
 - [U.S. House of Representatives](http://www.house.gov)
 - [Cornell's Legal Information Institute](http://www.law.cornell.edu/ulc)
 - Subscription Databases
 - Lexis, Westlaw, Bloomberg Law

Code of Federal Regulations

- Title 26
 - Free Resources
 - [Govinfo.gov](http://www.govinfo.gov)
 - [eCFR](http://www.ecfr.gov)
 - Subscription Databases
 - Lexis, Westlaw, Bloomberg Law

Internal Revenue Bulletins

- The authoritative instrument for announcing official rulings and procedures of the IRS and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest.
- [IRS.gov](https://www.irs.gov)

Legislative History

- The documents produced by Congress as a bill is introduced, studied, and debated.
- Types of documents:
 - Bills
 - The proposed law. Frequently amended throughout the legislative process so comparing the various versions of a bill may help in determining the intended meaning of the law.
 - Hearings
 - Published record of the committees' hearings on proposed legislation. May include witnesses' testimonies and materials submitted by interested parties or added by committee members.
 - Committee Reports
 - House (H. Rpt.) and Senate (S. Rpt.) committees issue these reports, outlining their deliberations and recommendations for a particular bill. Generally considered the most important sources for determining legislative intent and the most authoritative.
 - Debates
 - Congressional debates include discussions for or against proposed bills and amendments, as well as explanations of provisions that are vague or unclear, so such debates can also be useful for legislative history research.
 - Presidential Statements
 - A statement issued by the President to explain why he is approving the legislation

Legis. Hist. cont.

- Government Sites
 - Congress.gov
- Free Sites
 - Govtrack.us
- Subscription Databases
 - Westlaw and Lexis
 - [ProQuest Congressional Publications](#)
 - [ProQuest Legislative Insight](#)

Journals and Articles

- Law Journals and Articles
 - Westlaw and Lexis
 - [HeinOnline](#)
- Non-Law Articles
 - [Google Scholar](#)
 - [JSTOR](#)

CRS Reports

- The Congressional Research Service is a legislative branch agency within the Library of Congress which serves as a public policy research arm of Congress. It operates solely at the behest of and under the direction of Congress on a confidential, non-partisan basis.
- Offers Congress research and analysis on all current and emerging issues of national policy.

CRS Reports

- Crsreports.congress.gov
 - Current reports, as of 2014.
- Tax Notes
 - Past reports (1981-present)

Government Tax Policy

- U.S. Office of Tax Policy
- Joint Committee on Taxation
- Congressional Budget Office
- Taxpayer Advocate Service
- Government Accountability Office
- Office of Management and Budget



Databases



CCH Intelliconnect



Tax Notes



Bloomberg Law: Tax

We're here to help!

- Dan Kimmons
- Phone:
(619) 260-6846
- Email:
dkimmons@sandiego.edu
- Reference librarians are here every day except Saturday.
- Reference Desk Phone:
619-260-4612
- Ref. Desk E-mail:
lrcrefer@sandiego.edu