

[JOINT COMMITTEE PRINT]

**LISTING OF
SELECTED FEDERAL TAX LEGISLATION
REPRINTED IN THE
IRS CUMULATIVE BULLETIN, 1913-1990**

PREPARED BY THE STAFF
OF THE
JOINT COMMITTEE ON TAXATION



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INTRODUCTION

This pamphlet,¹ prepared by the staff of the Joint Committee on Taxation, provides a listing of selected Federal tax legislation reprinted in the Internal Revenue Service Cumulative Bulletin (C.B.), 1913-1990. This pamphlet is an update of a prior staff publication.²

The listing covers significant Federal tax legislation from the Revenue Act of 1913 through the Omnibus Budget Reconciliation Act of 1990 (Revenue Reconciliation Act of 1990). The list includes the Act, the bill number, committee/conference reports, Public Law number, and C.B. citation.

¹ This pamphlet may be cited as follows: Joint Committee on Taxation, *Listing of Selected Federal Tax Legislation Reprinted in the IRS Cumulative Bulletin, 1913-1990*, (JCS-19-91), December 19, 1991.

² See also prior pamphlet: Joint Committee on Taxation, *Listing of Selected Federal Tax Legislation Reprinted in the IRS Cumulative Bulletin, 1913-1987* (JCS-5-89), March 2, 1989.



**SELECTED FEDERAL TAX LEGISLATION REPRINTED IN
THE IRS CUMULATIVE BULLETIN (C.B.)**

Act and Reports	Cumulative Bulletin
Revenue Act of 1913 (H.R. 3321)	P.L. 16 (63rd Cong.)
H. Rep. 5	1939-1 (Part 2) C.B. 1
S. Rep. 80	1939-1 (Part 2) C.B. 3
H. Rep. 86 (Conference)	1939-1 (Part 2) C.B. 6
Revenue Act of 1914 (H.R. 18891)	P.L. 217 (63rd Cong.)
S. Rep. 813	1939-1 (Part 2) C.B. 8
H. Doc. 1157	1939-1 (Part 2) C.B. 10
H. Rep. 1163	1939-1 (Part 2) C.B. 11
H. Rep. 1200 (Conference)	1939-1 (Part 2) C.B. 17
Revenue Act of 1916 (H.R. 16763)	P.L. 271 (64th Cong.)
H. Rep. 922	1939-1 (Part 2) C.B. 22
S. Rep. 793, Pt. 1	1939-1 (Part 2) C.B. 28
H. Rep. 1200 (Conference)	1939-1 (Part 2) C.B. 32
War Revenue Act of 1917 (H.R. 20573)	P.L. 377 (64th Cong.)
H. Rep. 1366	1939-1 (Part 2) C.B. 43
S. Rep. 1039	1939-1 (Part 2) C.B. 47
Revenue Act of 1917 (H.R. 4280)	P.L. 50 (65th Cong.)
H. Rep. 45	1939-1 (Part 2) C.B. 48
S. Rep. 103	1939-1 (Part 2) C.B. 56
H. Rep. 172 (Conference)	1939-1 (Part 2) C.B. 70
Revenue Act of 1918 (H.R. 12863)	P.L. 254 (65th Cong.)
H. Rep. 767	1939-1 (Part 2) C.B. 86
S. Rep. 617	1939-1 (Part 2) C.B. 117
H. Rep. 1037 (Conference)	1939-1 (Part 2) C.B. 130
Revenue Act of 1921 (H.R. 8245)	P.L. 98 (67th Cong.)
H. Rep. 350	1939-1 (Part 2) C.B. 168
S. Rep. 275	1939-1 (Part 2) C.B. 181
H. Rep. 486 (Conference)	1939-1 (Part 2) C.B. 206
Revenue Act of 1924 (H.R. 6715)	P.L. 176 (68th Cong.)
H. Rep. 179	1939-1 (Part 2) C.B. 241
S. Rep. 398	1939-1 (Part 2) C.B. 266
H. Rep. 844 (Conference)	1939-1 (Part 2) C.B. 300

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Act and Reports	Cumulative Bulletin
<i>Revenue Act of 1926 (H.R. 1)</i>	P.L. 20 (69th Cong.)
H. Rep. 1	1939-1 (Part 2) C.B. 315
S. Rep. 52	1939-1 (Part 2) C.B. 332
H. Rep. 356 (Conference).....	1939-1 (Part 2) C.B. 361
<i>Revenue Act of 1928 (H.R. 1)</i>	P.L. 562 (70th Cong.)
H. Rep. 2	1939-1 (Part 2) C.B. 384
S. Rep. 960	1939-1 (Part 2) C.B. 409
H. Rep. 1882 (Conference).....	1939-1 (Part 2) C.B. 444
<i>Revenue Act of 1932 (H.R. 10236)</i>	P.L. 154 (72nd Cong.)
H. Rep. 708	1939-1 (Part 2) C.B. 457
S. Rep. 665	1939-1 (Part 2) C.B. 496
H. Rep. 1492 (Conference).....	1939-1 (Part 2) C.B. 539
<i>Revenue Act of 1934 (H.R. 7835)</i>	P.L. 216 (73rd Cong.)
H. Rep. 704	1939-1 (Part 2) C.B. 554
S. Rep. 558	1939-1 (Part 2) C.B. 586
H. Rep. 1385 (Conference).....	1939-1 (Part 2) C.B. 627
<i>Revenue Act of 1935 (H.R. 8974)</i>	P.L. 407 (74th Cong.)
H. Rep. 1681	1939-1 (Part 2) C.B. 642
S. Rep. 1240	1939-1 (Part 2) C.B. 651
H. Rep. 1885 (Conference).....	1939-1 (Part 2) C.B. 660
<i>Revenue Act of 1936 (H.R. 12395)</i>	P.L. 740 (74th Cong.)
H. Rep. 2475	1939-1 (Part 2) C.B. 667
S. Rep. 2156	1939-1 (Part 2) C.B. 678
<i>Revenue Act of 1937 (H.R. 8234)</i>	P.L. 377 (75th Cong.)
S. Rep. 1242	1939-1 (Part 2) C.B. 703
H. Rep. 1546	1939-1 (Part 2) C.B. 704
<i>Revenue Act of 1938 (H.R. 9682)</i>	P.L. 554 (75th Cong.)
H. Rep. 1860	1939-1 (Part 2) C.B. 728
S. Rep. 1567	1939-1 (Part 2) C.B. 779
H. Rep. 2330 (Conference).....	1939-1 (Part 2) C.B. 817
<i>Public Salary Tax Act—1939 (H.R. 3790)</i>	P.L. 32 (76th Cong.)
H. Rep. 26	1939-2 C.B. 487
S. Rep. 112	1939-2 C.B. 491
H. Rep. 390 (Conference).....	1939-2 C.B. 502
<i>Revenue Act of 1939 (H.R. 6851)</i>	P.L. 155 (76th Cong.)
H. Rep. 855	1939-2 C.B. 504
S. Rep. 648	1939-2 C.B. 524

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THE IRS CUMULATIVE BULLETIN (C.B.)—Continued

Act and Reports	Cumulative Bulletin
<i>Internal Revenue Code (H.R. 2762)</i>	
P.L. 1 (76th Cong.)	P.L. 1 (76th Cong.)
H. Rep. 6	1939-2 C.B. 532
S. Rep. 20	1939-2 C.B. 534
<i>Revenue Act of 1940 (H.R. 10039)</i>	
P.L. 656 (76th Cong.)	1940-2 C.B. 447
H. Rep. 2491	1940-2 C.B. 566
S. Rep. 1856	1940-2 C.B. 584
H. Rep. 2697 (Conference)	1940-2 C.B. 595
<i>Second Revenue Act of 1940 (H.R. 10413)</i>	
P.L. 801 (76th Cong.)	1940-2 C.B. 456
H. Rep. 2894	1940-2 C.B. 496
S. Rep. 2114	1940-2 C.B. 528
H. Rep. 3002 (Conference)	1940-2 C.B. 548
<i>Excess Profits Tax Act—1941 (H.R. 3531)</i>	
P.L. 10 (77th Cong.)	1941-1 C.B. 535
H. Rep. 146	1941-1 C.B. 550
S. Rep. 75	1941-1 C.B. 564
<i>Revenue Act of 1941 (H.R. 5417)</i>	
P.L. 250 (77th Cong.)	1941-2 C.B. 377
H. Rep. 1040	1941-2 C.B. 413
S. Rep. 673, Pt. 1	1941-2 C.B. 466
H. Rep. 1203 (Conference)	1941-2 C.B. 509
<i>Revenue Act of 1942 (H.R. 7378)</i>	
P.L. 753 (77th Cong.)	P.L. 753 (77th Cong.)
H. Rep. 2333	1942-2 C.B. 372
S. Rep. 1631	1942-2 C.B. 504
H. Rep. 2586 (Conference)	1942-2 C.B. 701
<i>Current Tax Payment Act of 1943 (H.R. 2570)</i>	
P.L. 68 (76th Cong.)	1943 C.B. 1239
H. Rep. 401	1943 C.B. 1283
S. Rep. 221	1943 C.B. 1314
H. Rep. 510 (Conference)	1943 C.B. 1351
<i>Revenue Act of 1943 (H.R. 3687)</i>	
P.L. 235 (78th Cong.)	1944 C.B. 756
H. Rep. 871	1944 C.B. 901
S. Rep. 627	1944 C.B. 973
H. Rep. 1079 (Conference)	1944 C.B. 1059
<i>Individual Income Tax Act of 1944 (H.R. 4646)</i>	
P.L. 315 (78th Cong.)	1944 C.B. 734
H. Rep. 1365	1944 C.B. 821
S. Rep. 885	1944 C.B. 858

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Act and Reports	Cumulative Bulletin
<i>Tax Adjustment Act of 1945 (H.R. 3633)</i>	
P.L. 172 (79th Cong.)	1945 C.B. 532
H. Rep. 849	1945 C.B. 566
S. Rep. 458	1945 C.B. 592
<i>Revenue Act of 1945 (H.R. 4309)</i>	
P.L. 214 (79th Cong.)	1945 C.B. 546
H. Rep. 1106	1945 C.B. 595
S. Rep. 655	1945 C.B. 621
H. Rep. 1165 (Conference)	1945 C.B. 654
<i>Excise Tax Act of 1947 (H.R. 1030)</i>	
P.L. 17 (80th Cong.)	1947-1 C.B. 220
<i>Termination of Wartime Tax Provisions (H.R. 4069)</i>	
P.L. 384 (80th Cong.)	1947-2 C.B. 348
H. Rep. 802	1947-2 C.B. 353
S. Rep. 693	1947-2 C.B. 359
H. Rep. 1097 (Conference)	1947-2 C.B. 360
<i>Revenue Act of 1948 (H.R. 4790)</i>	
P.L. 471 (80th Cong.)	1948-1 C.B. 211
H. Rep. 1274	1948-1 C.B. 241
S. Rep. 1013	1948-1 C.B. 285
<i>Revenue Act of 1950 (H.R. 8920)</i>	
P.L. 814 (81st Cong.)	P.L. 814 (81st Cong.)
H. Rep. 2319	1950-2 C.B. 380
S. Rep. 2375	1950-2 C.B. 483
H. Rep. 3124 (Conference)	1950-2 C.B. 580
<i>Excess Profits Tax Act—1950 (H.R. 9827)</i>	
P.L. 909 (81st Cong.)	P.L. 909 (81st Cong.)
H. Rep. 3142	1951-1 C.B. 187
S. Rep. 2679	1951-1 C.B. 240
H. Rep. 3231 (Conference)	1951-1 C.B. 268
<i>Powers of Appointment Act of 1951 (H.R. 2084)</i>	
P.L. 58 (82nd Cong.)	1951-2 C.B. 343
<i>Revenue Act of 1951 (H.R. 4473)</i>	
P.L. 183 (82nd Cong.)	P.L. 183 (82nd Cong.)
H. Rep. 586	1951-2 C.B. 357
S. Rep. 781	1951-2 C.B. 458
S. Rep. 781, Pt. 2	1951-2 C.B. 545
H. Rep. 1213 (Conference)	1951-2 C.B. 622
<i>Technical Changes Act of 1953 (H.R. 6426)</i>	
P.L. 287 (83rd Cong.)	1953-2 C.B. 485
H. Rep. 894	1953-2 C.B. 508
S. Rep. 685	1953-2 C.B. 526

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THE IRS CUMULATIVE BULLETIN (C.B.)—Continued

Act and Reports	Cumulative Bulletin
1954 Internal Revenue Code (H.R. 8300) ... P.L. 591 (83rd Cong.)	
[Reports and Public Law are not reprinted in the C.B.]	
Excise Tax Reduction Act of 1954 (H.R. 8224)	
P.L. 324 (83rd Cong.)	1954-1 C.B. 343
H. Rep. 1307	1954-1 C.B. 351
S. Rep. 1085	1954-1 C.B. 366
S. Rep. 1446 (Conference)	1954-1 C.B. 386
Tax Rate Extension Act of 1955 (H.R. 4259)	
P.L. 18 (84th Cong.)	1955-1 C.B. 619
H. Rep. 69	1955-1 C.B. 680
S. Rep. 36	1955-1 C.B. 689
H. Rep. 305 (Conference)	1955-1 C.B. 693
Life Insurance Company Tax Act of 1955 (H.R. 7201)	
P.L. 429 (84th Cong.)	1956-1 C.B. 858
H. Rep. 1098	1956-1 C.B. 954
S. Rep. 1571	1956-1 C.B. 967
Tax Rate Extension Act of 1956 (H.R. 9166)	
P.L. 458 (84th Cong.)	1956-1 C.B. 869
H. Rep. 1860	1956-1 C.B. 997
S. Rep. 1710	1956-1 C.B. 1000
Bank Holding Company Act of 1956 (H.R. 6227)	
P.L. 511 (84th Cong.)	1956-1 C.B. 875
S. Rep. 1095	1956-1 C.B. 893
S. Rep. 1095, Pt. 2	1956-1 C.B. 907
H. Rep. 609	1956-1 C.B. 927
Tax Rate Extension Act of 1957 (H.R. 4090)	
P.L. 85-12	1957-1 C.B. 666
H. Rep. 52	1957-1 C.B. 668
S. Rep. 183	1957-1 C.B. 671
Tax Rate Extension Act of 1958 (H.R. 12695)	
P.L. 85-475	1958-3 C.B. 73
H. Rep. 1839	1958-3 C.B. 341
H. Rep. 2025 (Conference)	1958-3 C.B. 345
Excise Tax Technical Changes Act of 1958 (H.R. 7125)	
P.L. 85-859	1958-3 C.B. 92
H. Rep. 481	1958-3 C.B. 372
S. Rep. 2090	1958-3 C.B. 584
H. Rep. 2596 (Conference)	1958-3 C.B. 802

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Act and Reports	Cumulative Bulletin
<i>Technical Amendments Act of 1958 (H.R. 8381)</i>	
P.L. 85-866.....	1958-3 C.B. 254
H. Rep. 775	1958-3 C.B. 811
S. Rep. 1983	1958-3 C.B. 922
H. Rep. 2632 (Conference).....	1958-3 C.B. 1188
<i>Small Business Tax Revision Act of 1958 (H.R. 13382)</i>	
P.L. 85-866.....	1958-3 C.B. 324
H. Rep. 2198	1959-2 C.B. 709
<i>Life Insurance Company Income Tax Act of 1959 (H.R. 4245)</i>	
P.L. 86-69.....	1959-2 C.B. 654
H. Rep. 34	1959-2 C.B. 736
S. Rep. 291	1959-2 C.B. 770
H. Rep. 520 (Conference).....	1959-2 C.B. 830
<i>Tax Rate Extension Act of 1959 (H.R. 7523)</i>	
P.L. 86-75.....	1959-2 C.B. 679
H. Rep. 436	1959-2 C.B. 847
S. Rep. 427	1959-2 C.B. 852
H. Rep. 587 (Conference).....	1959-2 C.B. 854
<i>Dealer Reserve Income Adjustment Act of 1960 (H.R. 8684)</i>	
P.L. 86-459.....	1960-1 C.B. 795
S. Rep. 1045	1960-1 C.B. 826
H. Rep. 1548 (Conference).....	1960-1 C.B. 838
<i>Public Debt & Tax Rate Extension Act of 1960 (H.R. 12381)</i>	
P.L. 86-564.....	1960-2 C.B. 681
H. Rep. 1699	1960-2 C.B. 733
S. Rep. 1602	1960-2 C.B. 736
H. Rep. 2005 (Conference).....	1960-2 C.B. 741
<i>Tax Rate Extension Act of 1961 (H.R. 7446)</i>	
P.L. 87-72.....	1961-2 C.B. 317
H. Rep. 450	1961-2 C.B. 384
<i>Tax Rate Extension Act of 1962 (H.R. 11879)</i>	
P.L. 87-508.....	1962-3 C.B. 58
H. Rep. 1738	1962-3 C.B. 221
S. Rep. 1616	1962-3 C.B. 228
H. Rep. 1935 (Conference).....	1962-3 C.B. 325
<i>Self-Employed Individuals Tax Retirement Act of 1962 (H.R. 10)</i>	
P.L. 87-792.....	1962-3 C.B. 89
H. Rep. 378	1962-3 C.B. 261
S. Rep. 992	1962-3 C.B. 303
H. Rep. 2411 (Conference).....	1962-3 C.B. 367

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<i>Revenue Act of 1962 (H.R. 10650)</i>	
P.L. 87-834.....	1962-3 C.B. 111
H. Rep. 1447	1962-3 C.B. 405
S. Rep. 1881	1962-3 C.B. 707
H. Rep. 2508 (Conference).....	1962-3 C.B. 1129
<i>Tax Rate Extension Act of 1963 (H.R. 6755)</i>	
P.L. 88-52.....	1963-2 C.B. 697
H. Rep. 370	1963-2 C.B. 703
S. Rep. 281	1963-2 C.B. 709
<i>Revenue Act of 1964 (H.R. 8363)</i>	
P.L. 88-272.....	1964-1 (Part 2) C.B. 6
H. Rep. 749	1964-1 (Part 2) C.B. 125
S. Rep. 830	1964-1 (Part 2) C.B. 505
H. Rep. 1149 (Conference).....	1964-1 (Part 2) C.B. 774
<i>Excise Tax Rate Extension Act of 1964 (H.R. 11376)</i>	
P.L. 88-348.....	1964-2 C.B. 594
H. Rep. 1464	1964-2 C.B. 663
S. Rep. 1107	1964-2 C.B. 672
H. Rep. 1523 (Conference).....	1964-2 C.B. 677
<i>Interest Equalization Tax Act (H.R. 8000)</i>	
P.L. 88-563.....	1964-2 C.B. 615
H. Rep. 1046	1964-2 C.B. 708
S. Rep. 1267	1964-2 C.B. 767
H. Rep. 1816 (Conference).....	1964-2 C.B. 815
<i>Excise Tax Reduction Act of 1965 (H.R. 8371)</i>	
P.L. 89-44.....	1965-2 C.B. 568
H. Rep. 433	1965-2 C.B. 642
S. Rep. 324	1965-2 C.B. 676
H. Rep. 525 (Conference).....	1965-2 C.B. 724
<i>Interest Equalization Tax Extension Act of 1965 (H.R. 4750)</i>	
P.L. 89-243.....	1965-2 C.B. 627
H. Rep. 602	1965-2 C.B. 793
S. Rep. 621	1965-2 C.B. 820
H. Rep. 988 (Conference).....	1965-2 C.B. 843
<i>Tax Adjustment Act of 1966 (H.R. 12752)</i>	
P.L. 89-368.....	1966-1 C.B. 379
H. Rep. 1285	1966-1 C.B. 436
S. Rep. 1010	1966-1 C.B. 476
H. Rep. 1323 (Conference).....	1966-1 C.B. 512

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<i>Federal Tax Lien Act of 1966 (H.R. 11256)</i>	
P.L. 89-719.....	1966-2 C.B. 623
H. Rep. 1884.....	1966-2 C.B. 815
S. Rep. 1708.....	1966-2 C.B. 876
<i>Foreign Investors Tax Act of 1966 (H.R. 13103)</i>	
P.L. 89-809.....	1966-2 C.B. 656
H. Rep. 1450.....	1966-2 C.B. 965
S. Rep. 1707.....	1966-2 C.B. 1055
H. Rep. 2327 (Conference).....	1966-2 C.B. 1116
<i>Interest Equalization Tax Extension Act of 1967 (H.R. 6098)</i>	
P.L. 90-59.....	1967-2 C.B. 482
H. Rep. 68.....	1967-2 C.B. 536
S. Rep. 405.....	1967-2 C.B. 557
H. Rep. 518 (Conference).....	1967-2 C.B. 582
<i>Revenue and Expenditure Control Act of 1968 (H.R. 15414)</i>	
P.L. 90-364.....	1968-2 C.B. 715
H. Rep. 1104.....	1968-2 C.B. 780
S. Rep. 1014.....	1968-2 C.B. 790
H. Rep. 1533 (Conference).....	1968-2 C.B. 801
<i>Interest Equalization Tax Extension Act of 1969 (H.R. 12829)</i>	
P.L. 91-128.....	1969-3 C.B. 5
S. Rep. 91-428.....	1969-3 C.B. 179
H. Rep. 91-656 (Conference).....	1969-3 C.B. 198
<i>Tax Reform Act of 1969 (H.R. 13270)</i>	
P.L. 91-172.....	1969-3 C.B. 10
H. Rep. 91-413, Pt. 1.....	1969-3 C.B. 200
S. Rep. 91-552.....	1969-3 C.B. 423
H. Rep. 91-782 (Conference).....	1969-3 C.B. 644
<i>Airport and Airway Revenue Act of 1970 (H.R. 14465)</i>	
P.L. 91-258.....	1970-1 C.B. 361
H. Rep. 91-601.....	1970-1 C.B. 376
S. Rep. 91-706.....	1970-1 C.B. 386
H. Rep. 91-1074 (Conference).....	1970-1 C.B. 401
<i>Excise, Estate, & Tax Adjustment Act of 1970 (H.R. 16199)</i>	
P.L. 91-614.....	1971-1 C.B. 533
S. Rep. 91-1444.....	1971-1 C.B. 574
<i>Interest Equalization Tax Extension Act of 1971 (H.R. 5432)</i>	
P.L. 92-9.....	1971-1 C.B. 554
S. Rep. 92-47.....	1971-1 C.B. 627

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Act and Reports	Cumulative Bulletin
<i>Revenue Act of 1971 (H.R. 10947)</i>	
P.L. 92-178.....	1972-1 C.B. 443
H. Rep. 92-533.....	1972-1 C.B. 498
S. Rep. 92-437.....	1972-1 C.B. 559
S. Rep. 92-553 (Conference).....	1972-1 C.B. 644
<i>Interest Equalization Tax Extension Act of 1973 (H.R. 3577)</i>	
P.L. 93-17.....	1973-1 C.B. 712
S. Rep. 93-84.....	1973-1 C.B. 717
H. Rep. 93-95 (Conference).....	1973-1 C.B. 737
<i>Employee Retirement Income Security Act of 1974 (H.R. 2)</i>	
P.L. 93-406.....	1974-3 C.B. 1
H. Rep. 93-298.....	1974-3 C.B. 207
H. Rep. 93-533.....	1974-3 C.B. 210
H. Rep. 93-779.....	1974-3 C.B. 244
H. Rep. 1280 (Conference).....	1974-3 C.B. 415
S. Rep. 93-127.....	1974-3 (Supp.) C.B. 1
S. Rep. 93-383.....	1974-3 (Supp.) C.B. 80
H. Rep. 93-807.....	1974-3 (Supp.) C.B. 236
<i>Tax Reduction Act of 1975 (H.R. 2166)</i>	
P.L. 94-12.....	1975-1 C.B. 545
H. Rep. 94-19.....	1975-1 C.B. 569
S. Rep. 94-36.....	1975-1 C.B. 590
H. Rep. 94-120 (Conference).....	1975-1 C.B. 624
<i>Revenue Adjustment Act of 1975 (H.R. 9968)</i>	
P.L. 94-164.....	1976-1 C.B. 486
H. Rep. 94-531.....	1976-1 C.B. 490
S. Rep. 94-570.....	1976-1 C.B. 492
H. Rep. 94-251.....	1976-1 C.B. 494
S. Rep. 94-548.....	1976-1 C.B. 496
H. Rep. 94-739 (Conference).....	1976-1 C.B. 501
<i>Bank Holding Company Tax Act of 1976 (H.R. 11997)</i>	
P.L. 94-452.....	1976-2 C.B. 536
S. Rep. 94-1192.....	1976-2 C.B. 543
<i>Tax Reform Act of 1976 (H.R. 10612)</i>	
P.L. 94-455.....	1976-3 (Vol. 1) C.B. 1
Joint Committee Summary.....	1976-3 (Vol. 1) C.B. 411
Joint Committee "Blue Book".....	1976-3 (Vol. 2) C.B. 1
H. Rep. 94-658.....	1976-3 (Vol. 2) C.B. 695
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