

## JCT releases ‘Blue Book’ for tax legislation enacted in the 116th Congress

The Joint Committee on Taxation (JCT) staff on March 8 released a “Blue Book” providing a general explanation of provisions in the eight tax bills that were signed into law in the 116th Congress.

[URL: https://www.jct.gov/publications/2022/jcs-1-22/](https://www.jct.gov/publications/2022/jcs-1-22/)

Among the more notable tax laws enacted in the previous Congress and described in the publication are:

- The Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136) and the Families First Coronavirus Response Act (P.L. 116-27), which provided a range of emergency tax relief provisions to help businesses and individuals absorb the economic impact of the COVID-19 pandemic.
- The Consolidated Appropriations Act, 2021 (P.L. 116-260), an omnibus government funding measure (for fiscal year 2021) that also extended and enhanced a number of the COVID relief provisions enacted in the CARES Act, renewed dozens of expiring tax “extenders” provisions, and provided temporary tax relief for victims of certain presidentially declared natural disasters.
- The Further Consolidated Appropriations Act, 2020 (P.L. 116-94), another omnibus appropriations package (for fiscal year 2020) that also renewed a swath of expired and expiring tax extenders provisions, repealed certain revenue provisions in the Patient Protection and Affordable Care Act, provided retirement security protections intended to make it easier for smaller businesses to offer tax-qualified retirement savings plans to their employees and encourage individuals to participate in retirement plans, and provided targeted tax relief to victims of certain natural disasters.
- The Taxpayer First Act (P.L. 116-25), an IRS-focused measure that laid out a path for reorganizing the agency and modernizing its technology and cybersecurity infrastructure; made taxpayer-friendly changes in the areas of enforcement, appeals, and customer service; and provided protections for taxpayers who are victims of tax-related identity theft.

The explanations, which were prepared in consultation with the staffs of the House Ways and Means Committee and the Senate Finance Committee, are presented in chronological order of the tax legislation as signed into law. For each provision in a given law, the Blue Book provides a description of the law in effect immediately prior to enactment, an explanation of the provision, and its effective date. The explanations do not reflect any legislative changes made after the enactment of any given provision.

The publication also includes revenue estimates for the provisions in each enacted law.

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