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Legislative update: JCT releases “Bluebook” on tax legislation in 116th Congress

The staff of the Joint Committee on Taxation (JCT) today released a report—the “Bluebook”—explaining tax legislation enacted by the 116th Congress.

Read the JCT report: *General Explanation of Certain Tax Legislation Enacted in the 116th Congress: JCS-1-22*

The Bluebook describes all tax legislation enacted in the 116th Congress, providing explanations of more than 200 tax provisions across eight different laws, starting with the *Taxpayer First Act* (Public L. No. 116-25) and ending with the *Consolidated Appropriations Act, 2021* (Pub. L. No. 116-260)

The JCT release explains that for each provision, the Bluebook includes a description of present law, an explanation of the provision, and the effective date. For a bill with a JCT report (or, in the absence of one, a contemporaneous technical explanation prepared and published by the JCT staff), the document is based on the language of the report (or explanation).

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