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Legislative update: JCT releases “Bluebook” on tax legislation in 117th Congress

The staff of the Joint Committee on Taxation (JCT) today released a report—the “Bluebook”—explaining tax legislation enacted by the 117th Congress.

Read the JCT report: *General Explanation of Certain Tax Legislation Enacted in the 117th Congress*: [JCS-1-23](#) [PDF 2.4 MB]

The Bluebook provides explanations of over 170 tax provisions across eight different laws, starting with the “American Rescue Plan Act of 2021” and ending with the “Consolidated Appropriations Act, 2023.”

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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