

105TH CONGRESS
2D SESSION

H. R. 4038

To establish the National Commission on Reforming and Simplifying the
Federal Tax Code.

IN THE HOUSE OF REPRESENTATIVES

JUNE 11, 1998

Mr. BOSWELL introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To establish the National Commission on Reforming and
Simplifying the Federal Tax Code.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “National Commission
5 on Reforming and Simplifying the Federal Tax Code Act”.

6 **SEC. 2. ESTABLISHMENT.**

7 There is established a commission to be known as the
8 “National Commission on Reforming and Simplifying the
9 Federal Tax Code” (hereafter in this Act referred to as
10 the “Commission”).

1 **SEC. 3. DUTIES OF COMMISSION.**

2 The Commission shall—

3 (1) conduct a study and investigation of the in-
4 ternal revenue laws of the United States; and

5 (2) make recommendations to reform and sim-
6 plify such laws.

7 **SEC. 4. MEMBERSHIP.**

8 (a) NUMBER AND APPOINTMENT.—The Commission
9 shall be composed of nine members, of whom—

10 (1) three members shall be appointed by the
11 President;

12 (2) two members shall be appointed by the
13 Speaker of the House of Representatives;

14 (3) one member shall be appointed by the mi-
15 nority leader of the House of Representatives;

16 (4) two members shall be appointed by the ma-
17 jority leader of the Senate; and

18 (5) one member shall be appointed by the mi-
19 nority leader of the Senate.

20 The members of the Commission shall consist of individ-
21 uals who are of recognized standing and distinction and
22 who possess a demonstrated capacity to discharge the du-
23 ties imposed on the Commission. At least one of the mem-
24 bers shall be appointed from individuals representing the
25 interests of small business employers, at least one of the
26 members shall be appointed from individuals representing

1 the interests of farmers, and at least one of the members
2 shall be appointed from individuals representing the inter-
3 ests of self-employed persons.

4 (b) POLITICAL AFFILIATION.—Not more than five
5 members appointed under subsection (a) may be of the
6 same political party.

7 (c) TERMS.—

8 (1) IN GENERAL.—Each member shall be ap-
9 pointed for the life of the Commission.

10 (2) VACANCIES.—Any member appointed to fill
11 a vacancy occurring before the expiration of the
12 term for which the member's predecessor was ap-
13 pointed shall be appointed only for the remainder of
14 that term. A member may serve after the expiration
15 of that member's term until a successor has taken
16 office. A vacancy in the Commission shall be filled
17 in the manner in which the original appointment was
18 made.

19 (d) COMPENSATION.—Members of the Commission
20 who are full-time officers or employees of the United
21 States or Members of Congress may not receive additional
22 pay, allowances, or benefits by reason of their service on
23 the Commission.

24 (e) TRAVEL EXPENSES.—Each member shall receive
25 travel expenses, including per diem in lieu of subsistence,

1 in accordance with sections 5702 and 5703 of title 5,
2 United States Code.

3 (f) QUORUM.—A quorum shall consist of five mem-
4 bers of the Commission, except that three members may
5 conduct a hearing under section 6.

6 (g) CHAIRMAN; VICE CHAIRMAN.—At the time of the
7 appointment—

8 (1) the Chairman of the Commission shall be
9 designated by the President; and

10 (2) the Vice Chairman of the Commission shall
11 be designated by the President in consultation with
12 the Speaker of the House of Representatives and the
13 majority leader of the Senate.

14 In the case of vacancy of the Chairmanship or Vice Chair-
15 manship, another member of the Commission shall be ap-
16 pointed under paragraph (1) or (2), as the case may be.

17 (h) MEETINGS.—The Commission shall meet at the
18 call of the Chairman or a majority of its members. Meet-
19 ings shall be held not less frequently than once in each
20 calendar month which begins after a majority of the au-
21 thorized membership of the Commission has first been ap-
22 pointed.

1 **SEC. 5. DIRECTOR AND STAFF OF COMMISSION; EXPERTS**
2 **AND CONSULTANTS.**

3 (a) EXECUTIVE DIRECTOR.—The Chairman shall ap-
4 point an executive director of the Commission. The execu-
5 tive director shall be paid the rate of basic pay for level
6 V of the Executive Schedule.

7 (b) STAFF.—With the approval of the Commission,
8 the executive director may appoint such personnel as the
9 executive director considers appropriate.

10 (c) APPLICABILITY OF CIVIL SERVICE LAWS.—The
11 staff of the Commission shall be appointed without regard
12 to the provisions of title 5, United States Code, governing
13 appointments in the competitive service, and shall be paid
14 without regard to the provisions of chapter 51 and sub-
15 chapter III of chapter 53 of such title (relating to classi-
16 fication and General Schedule pay rates).

17 (d) EXPERTS AND CONSULTANTS.—With the ap-
18 proval of the Commission, the executive director may pro-
19 cure temporary and intermittent services under section
20 3109(b) of title 5, United States Code.

21 (e) PHYSICAL FACILITIES.—The Administrator of
22 General Services shall locate suitable office space for the
23 operation of the Commission. The facilities shall serve as
24 the headquarters of the Commission and shall include all
25 necessary equipment and incidentals required for the
26 proper functioning of the Commission.

1 (f) STAFF OF FEDERAL AGENCIES.—Upon request
2 of the Commission, the head of any Federal department
3 or agency may detail, on a reimbursable basis, any of the
4 personnel of that department or agency to the Commission
5 to assist it in carrying out its duties under this Act.

6 **SEC. 6. POWERS OF COMMISSION.**

7 (a) HEARINGS AND SESSIONS.—The Commission
8 may, for the purpose of carrying out this Act, hold hear-
9 ings, sit and act at times and places, take testimony, and
10 receive evidence as the Commission considers appropriate.
11 The Commission may administer oaths or affirmations to
12 witnesses appearing before it.

13 (b) POWERS OF MEMBERS AND AGENTS.—Any mem-
14 ber or agent of the Commission may, if authorized by the
15 Commission, take any action which the Commission is au-
16 thorized to take by this section.

17 (c) OBTAINING OFFICIAL DATA.—

18 (1) IN GENERAL.—The Commission may secure
19 directly from any department or agency of the
20 United States information necessary to enable it to
21 carry out this Act. Upon request of the Chairman of
22 the Commission, the head of that department or
23 agency shall furnish that information to the Com-
24 mission.

1 (2) RESTRICTION ON DISCLOSURE OF RETURN
2 INFORMATION TO COMMISSION MEMBERS.—No re-
3 turn, return information, or taxpayer return infor-
4 mation, as defined in section 6103(b) of the Internal
5 Revenue Code of 1986, may be disclosed to any
6 member of the Commission.

7 (d) MAILS.—The Commission may use the United
8 States mails in the same manner and under the same con-
9 ditions as other departments and agencies of the United
10 States.

11 (e) ADMINISTRATIVE SUPPORT SERVICES.—Upon
12 the request of the Commission, the Administrator of Gen-
13 eral Services shall provide to the Commission, on a reim-
14 bursable basis, the administrative support services nec-
15 essary for the Commission to carry out its responsibilities
16 under this Act.

17 (f) SUBPOENA POWER.—

18 (1) IN GENERAL.—The Commission may issue
19 subpoenas requiring the attendance and testimony of
20 witnesses and the production of any evidence relat-
21 ing to any matter which the Commission is empow-
22 ered to investigate by this Act. The attendance of
23 witnesses and the production of evidence may be re-
24 quired from any place within the United States at

1 any designated place of hearing within the United
2 States.

3 (2) FAILURE TO OBEY A SUBPOENA.—If a per-
4 son refuses to obey a subpoena issued under para-
5 graph (1), the Commission may apply to a United
6 States district court for an order requiring that per-
7 son to appear before the Commission to give testi-
8 mony, produce evidence, or both, relating to the
9 matter under investigation. The application may be
10 made within the judicial district where the hearing
11 is conducted or where that person is found, resides,
12 or transacts business. Any failure to obey the order
13 of the court may be punished by the court as civil
14 contempt.

15 (3) SERVICE OF SUBPOENAS.—The subpoenas
16 of the Commission shall be served in the manner
17 provided for subpoenas issued by a United States
18 district court under the Federal Rules of Civil Pro-
19 cedure for the United States district courts.

20 (4) SERVICE OF PROCESS.—All process of any
21 court to which application is made under paragraph
22 (2) may be served in the judicial district in which
23 the person required to be served resides or may be
24 found.

1 (g) IMMUNITY.—Except as provided in this sub-
2 section, a person may not be excused from testifying or
3 from producing evidence pursuant to a subpoena on the
4 ground that the testimony or evidence required by the sub-
5 poena may tend to incriminate or subject that person to
6 criminal prosecution. A person, after having claimed the
7 privilege against self-incrimination, may not be criminally
8 prosecuted by reason of any transaction, matter, or thing
9 which that person is compelled to testify about or produce
10 evidence relating to, except that the person may be pros-
11 ecuted for perjury committed during the testimony or
12 made in the evidence.

13 **SEC. 7. REPORT.**

14 The Commission shall transmit a report to the Presi-
15 dent and the Congress not later than one year after the
16 date on which all members of the Commission are first
17 appointed. Such report shall contain a detailed statement
18 of the findings and conclusions of the Commission, to-
19 gether with its recommendations for such legislation as the
20 Commission considers appropriate.

21 **SEC. 8. TERMINATION.**

22 The Commission shall terminate 30 days after sub-
23 mitting its report pursuant to section 7.

1 **SEC. 9. AUTHORIZATION OF APPROPRIATIONS.**

2 There are authorized to be appropriated such sums

3 as may be necessary to carry out this Act.

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