

TAX LEGISLATION (House Bill, Senate Bill, & Act Language), and Committee Reports

INTRODUCTION

We add to BTAX full text of House and Senate Bill language after it has passed the House or Senate (sometimes earlier if it's a bill of interest). We add full text of House, Senate, JCT, and Conference committee reports as they are released (after we have added the bill language). We add full text of Act language once Congress has passed it (before it is signed by the President). Not every legislation will have committee reports. There are also times when the House Bill language, Senate bill language and Act language will be the same because there are no amendments as it moves through the legislative process. If the legislation has not been enacted (signed into law), it will appear on BTAX under the Proposed heading for that Congress. Once it has been enacted, Paula through JIRA requests that it be moved from the Proposed to the Enacted heading.

For new legislation, a new document needs to be created in BWIP (Service: leg-ref) under the appropriate Congress number (e.g., 117th, 118th, currently 119–119th Congress (2025–2026)). The name should be the bill number (e.g., H4240 or S0391). If the bill number is less than 4 digits, add zeros before the number to make it a 4 digit number.

File names for the language, committee report, etc. files start with the Congress number, a colon, bill number, hyphen, 2 digit number indicating sort order, and description of content. Examples: 115:h4240-20_HouseBill, 115:h4240-02_ActLang.

VERSIONS OF A BILL IN THEIR RESPECTIVE CHAMBERS

Here's a breakdown of the differences between the enrolled, engrossed, and enacted versions of a bill or legislation in the U.S. legislative process:

1. Engrossed Bill

- **When:** After a bill is passed by one chamber (House or Senate).
- **What:** The official copy of the bill as amended and passed by that chamber.
- **Purpose:** Sent to the other chamber for consideration.

- **Example:** A bill passes the House with changes—those changes are incorporated, and the resulting document is the *House Engrossed Bill*, which is then sent to the Senate.
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2. Enrolled Bill

- **When:** After a bill has passed both chambers in identical form.
 - **What:** The final version of the bill agreed upon by both the House and the Senate.
 - **Purpose:** Prepared for presentation to the President (federal level) or the governor (state level).
 - **Characteristics:** It includes all final amendments and is signed by the leaders of both chambers before being sent for executive approval.
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3. Enacted Bill (or Act)

- **When:** After the President (or governor) signs the enrolled bill into law, or if it becomes law without a signature (e.g., after a set period), or via a veto override.
 - **What:** The bill is now law.
 - **Purpose:** Becomes part of the statutory code (e.g., the U.S. Code).
 - **Title:** It often gets a formal name or citation, such as *Public Law No. 117-23*.
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Summary Table

Stage	Name	Meaning
Chamber Passed	Engrossed	Passed by one chamber, with all amendments included.
Bicameral Approval	Enrolled	Passed identically by both chambers, sent to President.
Signed into Law	Enacted (Act)	Officially becomes law.

1. Joint Committee Reports

- **What They Are:**

Reports issued by a **Joint Committee** of Congress—a committee composed of members from both the House and Senate.

- **Purpose:**

To investigate specific issues or oversee certain areas (e.g., taxation, the Library of Congress), **not necessarily to resolve differences in legislation.**

- **Examples of Joint Committees:**

- Joint Economic Committee
- Joint Committee on Taxation
- Joint Committee on the Library

- **Content:**

- Findings, studies, or recommendations on public policy issues.
- Sometimes include legislative proposals, but these must still be introduced and processed through regular legislative channels.

- **Key Point:**

Joint Committee Reports are typically informational or advisory, not used to reconcile bill differences between House and Senate versions.



2. Conference Reports

- **What They Are:**

The final report issued by a **Conference Committee**, which is a temporary, bipartisan panel formed to reconcile differences between House and Senate versions of a specific bill.

- **Purpose:**

To create a single, agreed-upon version of a bill that has been passed in different forms by the two chambers.

- **Process:**

1. House and Senate each appoint conferees (members).
 2. Conferees negotiate and agree on a compromise version.
 3. A **Conference Report** is issued that:
 - Contains the final legislative text.
 - Explains how differences were resolved.
 4. Both chambers must vote again to approve the conference version before it can go to the President.
- **Key Point:**
Conference Reports are binding and part of the legislative process for enacting laws.

Comparison Summary

Feature	Joint Committee Report	Conference Report
Purpose	Oversight, studies, or investigations	Resolve differences in House/Senate bill texts
Committee Type	Standing or permanent	Temporary, specific to a bill
Members	House and Senate members	House and Senate members
Legislative Impact	Informational; not binding	Binding; must be approved by both chambers
Associated with Bills	Rarely	Always

How a Bill Becomes a Law in the U.S. Congress

1. Bill is Introduced

- Introduced by a member of House or Senate.
- Assigned a number (e.g., H.R. 123 or S. 456).

2. Referred to Committee

- Sent to a relevant committee for study.
- May go to a subcommittee.
- Hearings, markups, and revisions occur.

3. Committee Action

- The committee can:
 - Approve the bill.
 - Reject the bill.
 - Ignore the bill (often called “pigeonholing”).

4. Floor Action in First Chamber (House or Senate)

- Debate and amendments.
- Vote (voice vote, division vote, or roll-call vote).
- If passed, sent to the other chamber.

5. Same Process in Second Chamber

- The second chamber (House or Senate) repeats steps:
 - Committee review.
 - Debate and vote.

6. Conference Committee (if needed)

- If versions differ between House and Senate.
- Members from both chambers form a conference committee.
- Create a compromise bill.

7. Final Approval

- Both House and Senate vote on the compromise version.

8. President's Desk

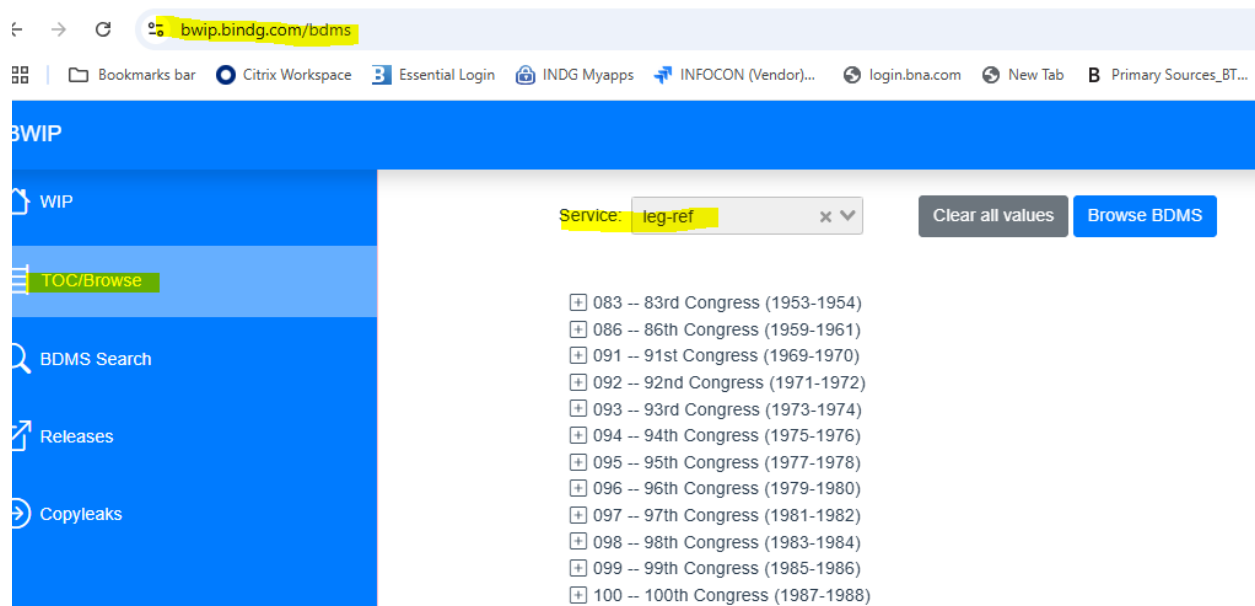
- President can:
 - Sign the bill → Becomes law.
 - Veto the bill → Sent back to Congress.
 - Do nothing → Becomes law in 10 days *if Congress is in session* (or pocket veto if Congress is not in session).

9. Congress Can Override Veto

- Requires a 2/3 majority in both House and Senate.

File Location

In BWIP, the files are located under the *Service: leg-ref*.



For BTAX, the collection is available at:

https://go.bloombergtax.com/product/tax/page/federal_update_primary_sources

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Posting Legislation to BTAX Process

1. Review JIRA Ticket for Legislative Action Details

Open the JIRA ticket sent by Paula (to gather the necessary details regarding the legislative action or development. This may include milestones such as passage by the House or Senate (House Bill Language, Senate Bill Language, Committee Reports, or Joint Committee Explanation).

2. Select and Prepare the Template

Based on the type of legislation, select the appropriate template. Copy this template to the in-tmleg queue in BWIP to create your working file.

```
<pdm.module>

<info.unit>

  <unit.start class.code="XXX" class.name="xxxth Congress (20xx-20xx)"
  copyright.owner="The Bureau of National Affairs, Inc." pdm.name="XXXX"
  service.code="leg-ref" subclass.code="hXXXX" subclass.name="NAME"
  unit.code="hXXXX-20" unit.name="XXXX"/>

  <annotated.source>

    <name>House Engrossed, _____ (H.R. xxxx), passed _____</name>

    <legislative.history day="XX" month="XX" year="20XX">

      <related.to>

        <tax.legislative.document legislative.category="Proposed"
        legislative.resource="Source Documents"/>

      </related.to>

      <p>Full <cite.url ref="https://www._____">text</cite.url> of the House
      Engrossed, _____, passed _____.</p>

    </legislative.history>

  </annotated.source>

</info.unit>

</pdm.module>
```

3. Complete the Template Fields

Fill in all required fields, including:

- unit.start.class.code,
- class.name

- pdm.name
- subclass.code
- subclass.name
- unit.code
- unit.name
- legislative.history date (day/month/year)
- legislative.category
- cite.url ref
- title

Refer to the table below when entering values for pdm.name, unit.code, and unit.name.

pdm.name	unit.code	unit.name
House_Lang	hxxxx-20	House Bill Language
Senate_Lang	hxxxx-40	Senate Bill Language
Act_Lang	hxxxx-02	Act Language
Comm_Rprt	hxxxx-30	Committee Report
JCT_Expln	hxxxx-10	JCT Explanation

4. **Validate and Post**

Once the file is complete, validate it and post to BTAX. Notify Paula to review the file in BTAX and provide feedback if any updates or corrections are needed.

In BWIP the files resides in Service: leg-ref

bwip.bindg.com/bdms

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BWIP

WIP

TOC/Browse

BDMS Search

Releases

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Service: leg-ref x v

Clear all values Browse BDMS

- + 083 -- 83rd Congress (1953-1954)
- + 086 -- 86th Congress (1959-1961)
- + 091 -- 91st Congress (1969-1970)
- + 092 -- 92nd Congress (1971-1972)
- + 093 -- 93rd Congress (1973-1974)
- + 094 -- 94th Congress (1975-1976)
- + 095 -- 95th Congress (1977-1978)
- + 096 -- 96th Congress (1979-1980)
- + 097 -- 97th Congress (1981-1982)
- + 098 -- 98th Congress (1983-1984)
- + 099 -- 99th Congress (1985-1986)
- + 100 -- 100th Congress (1987-1988)

and in BTAX the collection can be found in:

https://go.bloombergtax.com/product/tax/page/federal_update_primary_sources

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