



SEIDMAN'S LEGISLATIVE HISTORY of FEDERAL INCOME TAX LAWS, 1938-1861

J. S. Seidman

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This legislative history of the course of federal income tax laws as they have proceeded through Congress will be useful to those arguing or ruling on tax cases. The work collects the texts of the committee reports and discussions on the floor of Congress relating to all of the income tax provisions of the Revenue Acts from 1861 to 1938 that are of interpretive significance. Material is arranged act by act in inverse chronology.

Seidman's Legislative History of Federal Income and Excess Profits Tax Laws 1953-1939 is a two volume continuation also published by The Lawbook Exchange, Ltd.

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