April 9, 2002

Ms. Lindy L. Paull  
Chief of Staff  
Joint Committee on Taxation  
1015 Longworth House Office Bldg.  
Washington, DC  20515

Re: Complexity Analysis in JCS-3-02

Dear Ms. Paull:

I am writing on behalf of the Section of Taxation of the American Bar Association to express how pleased we are to see the inclusion of complexity analysis in the publication, “Description of Revenue Provisions Contained in the President’s Fiscal Year 2003 Budget Proposal” (JCS-3-02, March 18, 2002).

The Section has devoted a great deal of its attention in recent years to the problems of tax complexity. We believe that in the tax legislative process, new complexity should be identified and highlighted. The idea of including complexity analysis in key publications of the staff of the Joint Committee on Taxation, such as this summary of the President’s tax proposals, is an example of what should be done. This approach will make tax complexity issues a more prominent part of the policymaking process, and will in many cases provide policymakers with options to reduce complexity. We were particularly pleased that the analysis in JCS-3-02 was so thorough and so clearly presented.

The staff’s comprehensive 2001 study represented a real landmark in the consideration of complexity problems. The staff is to be commended for taking the lessons learned through the 2001 study and continuing to focus on complexity in its reports on current tax proposals. The Section continues to view simplification of the tax laws as one of our most important priorities. We appreciate the initiatives that the Joint Committee has taken on this subject and look forward to assisting you and your staff in any way we can.

Sincerely,

Richard M. Lipton  
Chair  
Section of Taxation

cc: Senator Max S. Baucus  
Senator Charles E. Grassley  
Congressman William M. Thomas  
Congressman Charles B. Rangel