Extent

40 folders, 1 asset, approximately 1,099 pages

Summary

This collection consists of records relating to the Taxpayer Relief Act of 1997. The collection contains documents relating to the passing, signing, and line-item vetoes of the Act, including official signing programs, correspondence expressing support for the Act or discussing the potential effects of its provisions on taxpayers and various industries, as well as transcripts of press releases and interviews.

Scope and Content Note

The materials in FOIA 2025-0091-F (Seg. 2) are a selective body of documents responsive to the topic of the FOIA. Researchers should consult the archivist about related material. Previously processed records relevant to this topic can be found in FOIA collections 2007-0624-F, 2011-0299-S, 2016-0970- F, and Clinton Administration History Project. The Taxpayer Relief Act of 1997 was one of the largest and most multi-faceted tax-reduction measures in U.S. history. Enacted by the 105th U.S. Congress and then signed into law by President Bill Clinton on August 5, 1997, the act introduced a $400 tax credit for each child under the age of 17 in 1998, which increased to $500 in 1999. Tax exemptions were added for capital gains on sales of personal residences of up to $500,000 for married couples and $250,000 for single individuals, so long as the taxpayers lived in the residence for at least two of the last five years. The act also set the $600,000 estate tax exemption to gradually increase to $1 million by 2006. Family farms and small businesses could qualify for up to $1.3 million in tax exemptions starting in 1998, and the $10,000 annual gift tax would be corrected for inflation starting in 1999. The act also established the Roth IRA, permanently exempting these retirement accounts from capital gains taxes, and established several other tax credits and tax exemptions. This collection contains records relating to the passing, signing, and line-item vetoes

of the Taxpayer Relief Act of 1997. Official programs from the signing of the Taxpayer Relief Act of 1997 can be found in this collection. Correspondence supporting the Taxpayer Relief Act from members of Congress, state and local government, public and private organizations, and several Native American tribes are included as well as documents regarding line-item vetoes the President used before signing the Taxpayer Relief Act. There are NSC cables and emails that discuss provisions of the Taxpayer Relief Act of 1997, often in context of how the act interacts with other legislation, affects small businesses, education, Amtrak rail transportation, the manufacturing industry, and individual taxpayers. Some of the emails contain draft reports on affected industries, and transcripts of press releases and interviews.

Record Type

Textual

System of Arrangement

Records that are responsive to this FOIA request were found in these collection areas—Clinton Presidential Records: White House Office of Records Management (WHORM) Subject Files, Clinton Presidential Records: White House Staff and Office Files, Clinton Presidential Records: ARMS Emails, Clinton Presidential Records: TRP Emails, and Clinton Presidential Records: NSC Cable, Email, and Records Management Systems. The White House Office of Records Management (WHORM) contains a variety of series created to organize and track documents and correspondence. The WHORM Alpha file was compiled by the White House Office of Records Management from 1993 – 1996 and is a series of documents arranged by name of persons, organizations, or events. The WHORM Subject file was compiled by the White House Office of Records Management and is a series of categories designated by a letter/number combination. In addition, there are WHORM, WHORM Counsel, WHORM (CL), WHORM (OP), WHORM (Too Late); WHORM (Various Offices); and WHORM (Alpha Project) series. Staff and Office files were maintained at the folder level by staff members within their individual offices and document all levels of administration activity. Staff and Office files are processed at the folder level, that is, individual documents are not selected and removed from a folder for processing.

While this method maintains folder integrity, it frequently results in the incidental processing of documents that are not wholly responsive to the subject area. In the WHORM Subject Files there was one 3.5” diskette containing one file. The materials from the 3.5” diskette have been processed electronically and are available for research in an electronic format. These files are referred to as assets. The Automated Records Management System (ARMS) was a database that contained email records of the Executive Office of the President. This system held, and allowed access to, unclassified Presidential email. The ARMS database was comprised of seven sub-series of email records called "buckets." The buckets generally represented a specific White House office. The buckets were titled: NPR for National Performance Review, NSC for National Security Council, OPD for Office of Policy Development, POTUS for President of the United States, WHO for White House Office, CEA for Council of Economic Advisers, and Default for emails not associated with an office. The Tape Restoration Project (TRP) was a database consisting of restored emails from the Automated Records Management System (ARMS) from July 1994 through June of 2000. The TRP was a database that contained email records of the Executive Office of the President. This system maintained unclassified Presidential record email. The TRP database was comprised of the same seven sub-series of email as in ARMS. NSC TRP email are arranged by topic, there-under by bucket, and there-under chronologically by creation date. In 2022, the National Archives and Records Administration transferred the majority of Clinton ARMS and TRP records to a records management and access system called ERA. This changed the processing of ARMS and TRP records. For technical reasons, however, NSC emails remained in their own bucket. NSC ARMS emails are arranged by topic, there-under by bucket, and there-under chronologically by creation date. FOIA 2025-0091-F (Seg. 2) includes WHORM records from these subject codes: FA003 Housing FI Finance FI004 Budget and Appropriations FI010 Taxation LA007 Pensions and Retirement ME Messages.

Access

This collection is open to all researchers. Access to Clinton Presidential Records is governed by the Presidential Records Act (PRA) (44 U.S.C. Chapter 22, as amended) and the Freedom of Information Act (FOIA) (5 U.S.C. 552, as amended) and therefore records may be restricted in whole or in part in accordance with legal exemptions.

Copyright

Documents in this collection that were prepared by officials of the United States government as part of their official duties are in the public domain. Researchers are advised to consult the copyright law of the United States (17 U.S.C. Chapter 1) which governs the making of photocopies or other reproductions of copyrighted material.

Provenance

Official records of William Jefferson Clinton’s presidency are housed at the Clinton Presidential Library and administered by the National Archives and Records Administration (NARA) under the provisions of the Presidential Records Act (PRA).

Processed by

Staff Archivist, 2025. Previously restricted materials are added as they are released

Last Modified Date

2026-03-26

Container List

The following is a list of documents and folders processed in response to FOIA 2025-0091-F (Seg. 2):
Box 1
Clinton Presidential Records: WHORM: Subject File
Category Case Number
FA003 234293
FI 257007
FI004 231047
FI004 231307

FI004 233647
FI004 287087
FI010 226311
FI010 228085
FI010 230729
FI010 230783
FI010 233392
[FI010] 433885
[FI010] 433886
[FI010] 433889
[FI010] 433890
[FI010] 433891
[FI010] 433893
[FI010] 433894
[FI010] 433924
[FI010] 433928
FI010 433979
FI010 433981
[FI010] 434690
LA007 248841
ME 247724 [1]
ME 247724 [2]
Clinton Presidential Records: White House Staff and Office Files
Calligraphy Office
Paulus, Rick
Program - Balanced Budget Act of 1997 & Taxpayer Relief Act of 1997 (Signing), 8/5/97 [OA/ID 11334]
Program - Signing of Balanced Budget Act of 1997 & Taxpayer Relief Act of 1997, 8/5/97 [OA/ID 11332]
Program - Signing of the Balanced Budget Act & Taxpayer Relief Act 8/5/97 [OA/ID 11339]
Program - Signing Balanced Budget Act of 1997 & Taxpayer Relief Act of 1997, 8/5/97 [OA/ID 13241]
Box 2
Counsel’s Office
Wilson, Jason
[Administration Revenue - Raising Proposals That Were Not Included in any Form in

the
Taxpayer Relief Act of 1997] [loose] [OA/ID 19695]
National Economic Council
Orzag, Peter
Taxpayer Relief Act [1] [OA/ID 12959]
Taxpayer Relief Act [2] [OA/ID 12959]
Clinton Presidential Records: Automated Records Management System [Email]
NSC [OA/ID 1200000]
[taxpayer relief act]
[07/30/1997 – 01/26/1998]
[01/27/1998 – 08/26/1999]
[09/29/2000]
Clinton Presidential Records: Tape Restoration Project (TRP) [Email]
NSC [OA/ID 1200000]
[taxpayer relief act]
[10/13/1998]
Clinton Presidential Records: NSC Cable, Email, and Records Management System
NSC Cables
Jan 1997-Dec 1998 [OA/ID 520000]
[taxpayer relief act]
[11/14/1997]
NSC Email
Exchange-Record (Sept 97-Jan 01) [OA/ID 620000]
[taxpayer relief act]
[05/07/1999]
Exchange-Non-Record (Mar 97-Jan 01) [OA/ID 630000]
[taxpayer relief act]
[08/11/1997 – 12/02/1997]
Electronic Records
WHORM: Subject File: ME
247724 [2]
Minyon.wpd [disk] [OA/ID 23564]