

January 10, 1997

Donald Squires, Esq.
Office of Chief Counsel, Disclosure Litigation
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20535

Re: Interplay between the John F. Kennedy Assassination Records Collection Act of 1992 and
Section 6103 of the Internal Revenue Code

Dear Mr. Squires:

As you know, the Assassination Records Review Board has requested access to certain assassination records in the possession of the Internal Revenue Service (IRS). In our December 16, 1996, letter to you, we stated that we are aware that section 11(a) of the *John F. Kennedy Assassination Records Collection Act of 1992*, 44 U.S.C. § 2107.11(a) (Supp. V 1994) (JFK Act) provides for the continuing confidentiality of IRS records that fall under section 6103 of the Internal Revenue Code [but that t]he Review Board believes that [its] requests are compatible with the restrictions set forth in section 11(a). The purpose of this letter is to set forth our understanding of the interplay between the JFK Act and section 6103 of the Internal Revenue Code (IRC).

General principles of statutory construction dictate that later enacted laws trump earlier enacted laws. (cite) Congress enacted the JFK Act in 1992, and amended it in 1994, whereas it enacted section 6103 of the IRC in 197? and amended it in _____ (go to DOJ for amendments.) Thus, as a general rule, where the two statutes conflict, the provisions of the JFK Act prevail.

Section 11(a) of the JFK Act restates this general rule while it carves out a niche of protection for information covered by § 6103. Section 11(a) provides that the JFK Act does not enable the Review Board to transmit to the Archivist or to publicly disclose information otherwise protected by § 6103. Section 11(a) does not exempt § 6103 protected information from any of the other provisions of the JFK Act. Thus, section 11(a) leaves intact the default rule of statutory construction, which is that later enacted laws take precedence over earlier-enacted laws.

The Review Board's ability to review records is crucial to the Review Board's mission, which is to
If the IRS does not agree with the Review Board's reading of the JFK Act, we respectfully request an
opinion letter that sets forth your understanding of the basis for your refusal to make records available
for review to the Review Board staff.

Thank you for your continuing cooperation with our work.

Sincerely,

T. Jeremy Gunn
General Counsel

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