

I personally think somewhere along the line there that the taxpayer should not be asked to foot the bill for a lot of trivial, meddlesome requests for information where there is no real need for it.

Mr. KASS. Do you mean the taxpayer, in general, or the individual taxpayer or the individual citizen?

Mr. SMITH. I mean I am talking about the taxpayers in general. Of course, as you say, if we had user charges, then the person requesting it would pay a fee, but you have got employees on the rolls and coming up for pensions after 25 or 30 years, and so on. I just do not think it is good government even where they pay for it to provide a facility for a useless request for information.

Mr. KASS. But don't you, in fact, have specific statutory authority for user charges in 5 U.S.C. 140?

Mr. SMITH. I am advised by Mrs. Lloyd that we do have authority. I do not know the full scope of it without examining that question a little further, but I know there is basic legislation for the establishment of user charges.

Mr. KASS. Mr. Smith, what is your present authority for withholding income tax returns?

Mr. SMITH. I think it is cited in that response of ours: 7213, title 26, 7213, I believe, is the basic—

Mr. KASS. As you read H.R. 5012, if that bill were enacted, would that in any way change the existing statutory authority given you by the Congress to withhold those income tax returns?

Mr. SMITH. Well, I meant to mention it in my statement and I neglected to put it in there, but we have been quite concerned to try to figure out what the legal effect of section 2 would be both as to the specific statutes and as to 18 United States Code 1905.

I would certainly think that there might be some disagreement as to whether those statutes were overridden and I would certainly recommend if this bill were acted upon, that you might want to wish to consider specifying in some way the impact of this bill on some of these other statutes.

Mr. KASS. Mr. Smith, you understand it is not the intention of the bill as drafted and as introduced by the members of the committee and others to repeal any existing statute which authorizes the Department to withhold information such as income tax returns?

Mr. SMITH. Well, I am glad to know that. We were not sure.

Mr. KASS. What is your present—

Mr. MOSS. You were not sure? What does the language on page 3, line 5, mean?

Mr. SMITH. Well, I am talking about section—

Mr. GRIFFIN. Section 2 of the bill.

Mr. SMITH. Section 2 of the bill which says "All laws or parts of laws inconsistent with the amendment made by the first section of this act are hereby repealed."

Mr. KASS. But, Mr. Smith, taking section (c)—"this section does not authorize withholding information from the public or limiting the availability of records to the public except matters that are," and then skipping down to exemption No. (3) "specifically exempted from disclosure by statute."

Mr. SMITH. Yes; I should have said that our main worry was the impact of this upon 18 U.S.C. 1905.