

Mr. LONG of Louisiana. I said I would accept it. I said if the Senator would offer the amendment, I would accept it. I will ask one of the staff to prepare it.

Mr. MAGNUSON. Mr. President, will the Senator yield?

Mr. LONG of Louisiana. I yield.

Mr. MAGNUSON. Of course, we wish to help the old people, but it is possible to be cruel to them, too. If we have this take effect, when the testimony shows that they will not be ready to administer it by January 1967, then it is a hoax and a cruelty upon the old people. It ought not to take effect until they are ready to administer it, so that it will be of help to the old people. I do not know whether a year is needed or not. Perhaps 6 months will be sufficient. But I know they could not be ready, from reading the testimony, to put this provision into effect, administratively, in the next 2½ months; therefore, I think to provide an effective date of January 1967 would be wrong. We would hold out a lump of sugar, and it would not be there for them. That is worse than postponing it, to hold it out as if it were there for them.

Mr. LONG of Louisiana. That is the problem. The people who would administer it said they need that much time, because there is a lot of detail involved here. May I say, this amendment to help old people with drugs does not come to us as an administration amendment. The administration did not ask for it. It was offered by the Senator from Illinois; and if he had tried to play politics by it, he would have had it take effect right now, because he is running for office right now.

But he asked, from an administrative point of view, how soon did the responsible administrative agency think it would be able to handle it. They said they thought it would take until about 1968, because they have to make a careful study of which drugs would be made available, and all that.

Mr. COTTON. The Senator certainly would not consider this an amendment that would be cruel to old people, would he?

Mr. LONG of Louisiana. I am willing to do whatever the Senate wants to do.

Mr. MAGNUSON. I said only if they cannot do it.

Mr. COTTON. I do not think it would be such a terrible thing for the old people if we said it would take effect on the first day of January 1967, and they could not get it going until March. They would lose 3 months on it; but to say it would be a hoax and a fraud, I think that is a little bit farfetched.

Mr. LONG of Louisiana. I would be willing to take the amendment, because the House is not going to agree to it unless they think it can be worked out, anyway. We could talk about it in con-

ference. So as far as I am concerned, I would be willing to make it 6 months from now.

Mr. AIKEN. Mr. President, will the Senator yield for two clarifying questions?

Mr. LONG of Louisiana. I yield.

Mr. AIKEN. As I said earlier, I have not had time to read a 250-page bill since 10 o'clock this morning. But on the provisions relating to the deduction of full medical expenses for the old people, the bill states, "This section shall apply to taxable years beginning after December 31, 1966." That means they could not take deductions for medical expenses incurred in this year of 1966; the first opportunity would be in the year 1967, would it not?

Mr. LONG of Louisiana. No; the Senator is in error. The way the law stands today, they can deduct it all. But starting—

Mr. AIKEN. They can deduct all of it?

Mr. LONG of Louisiana. Yes; all of it. But the Medicare bill—and I am going to refer to it as Medicare also; I will explain later why I made the distinction a few moments ago—the so-called Medicare bill, in trying to find ways to finance that program, said that in 1967, starting in January, the aged people would no longer be permitted the favorable tax treatment they have been allowed for deductions for medical expenses. That was a House provision. We took it out in the Senate committee, and the Senate sustained us. But in conference, we had to yield on it.

So we are now doing what we did in 1965, in the Senate committee, voting that they are not going to have to deduct only in excess of 3 percent. My guess is that if Congress wants to insist that those old people pay taxes on their medical expenses, it is going to be a very unpopular thing, starting in January, and I know we will change it then.

Mr. THURMOND. Mr. President, will the Senator yield?

Mr. LONG of Louisiana. I yield.

Mr. THURMOND. I wonder how many old people are involved in each of those categories, and about how much money is involved in each category.

Mr. LONG of Louisiana. Every old person would be benefited by about \$6 a year for the drugs, because we would be paying half of the cost of providing drugs for the aged people and they would be paying the rest at a rate of about 50 cents a month.

Some old folks do not make enough money to pay any taxes, and it would not benefit those; but as to those it would benefit, calculated on the assumption that about the same number of people would be eligible as for medicare, and averaging it out, it would average out to roughly a benefit of about \$10 for every old person.