

Utah [Mr. MOSS], the Senator from Oregon [Mrs. NEUBERGER], the Senator from Rhode Island [Mr. PELL], the Senator from West Virginia [Mr. RANDOLPH], the Senator from Virginia [Mr. ROBERTSON], the Senator from Florida [Mr. SMATHERS], and the Senator from New Jersey [Mr. WILLIAMS], are necessarily absent.

I further announce that, if present and voting, the Senator from Utah [Mr. MOSS], the Senator from West Virginia [Mr. RANDOLPH], the Senator from Virginia [Mr. ROBERTSON], and the Senator from New Jersey [Mr. WILLIAMS], would each vote "nay."

Mr. KUCHEL. I announce that the Senator from Colorado [Mr. ALLOTT], the Senator from New Jersey [Mr. CASE], the Senators from Kentucky [Mr. COOPER and Mr. MORTON], the Senator from Nebraska [Mr. CURTIS], the Senator from Iowa [Mr. HICKENLOOPER], the Senator from New York [Mr. JAVITS], the Senator from Idaho [Mr. JORDAN], the Senator from Kansas [Mr. PEARSON], the Senator from Vermont [Mr. PROUTY] and the Senator from Texas [Mr. TOWER] are necessarily absent.

On this vote, the Senator from Colorado [Mr. ALLOTT] is paired with the Senator from Kentucky [Mr. MORTON]. If present and voting, the Senator from Colorado would vote "yea" and the Senator from Kentucky would vote "nay."

On this vote, the Senator from Nebraska [Mr. CURTIS] is paired with the Senator from Kansas [Mr. PEARSON]. If present and voting, the Senator from Nebraska would vote "yea" and the Senator from Kansas would vote "nay."

On this vote, the Senator from Idaho [Mr. JORDAN] is paired with the Senator from Texas [Mr. TOWER]. If present and voting, the Senator from Idaho would vote "yea" and the Senator from Texas would vote "nay."

The result was announced—yeas 30, nays 42, as follows:

[No. 298 Leg.]

YEAS—30

Aiken	Fong	Murphy
Bartlett	Gore	Muskie
Bennett	Harris	Nelson
Boggs	Hart	Pastore
Burdick	Hruska	Proxmire
Byrd, Va.	Kuchel	Simpson
Clark	Lausche	Symington
Cotton	McIntyre	Thurmond
Dominick	Monroney	Williams, Del.
Fannin	Mundt	Young, Ohio

NAYS—42

Bayh	Hill	Mondale
Bible	Holland	Montoya
Brewster	Inouye	Morse
Byrd, W. Va.	Jackson	Ribicoff
Cannon	Jordan, N.C.	Russell, S.C.
Carlson	Long, Mo.	Russell, Ga.
Dirksen	Long, La.	Saltonstall
Dodd	Magnuson	Scott
Ellender	Mansfield	Smith
Ervin	McCarthy	Sparkman
Fulbright	McClellan	Stennis
Griffin	McGee	Talmadge
Gruening	McGovern	Yarborough
Hartke	Miller	Young, N. Dak.

NOT VOTING—28

Allott	Hickenlooper	Pell
Anderson	Javits	Prouty
Bass	Jordan, Idaho	Randolph
Case	Kennedy, Mass.	Robertson
Church	Kennedy, N.Y.	Smathers
Cooper	Metcalf	Tower
Curtis	Morton	Tydings
Douglas	Moss	Williams, N.J.
Eastland	Neuberger	
Hayden	Pearson	

So the amendment of Mr. WILLIAMS of Delaware was rejected.

Mr. MANSFIELD. Mr. President, I ask unanimous consent to have printed in the RECORD at this point a statement on the bill prepared by the Senator from Florida [Mr. SMATHERS].

There being no objection, the statement was ordered to be printed in the RECORD, as follows:

STATEMENT BY SENATOR SMATHERS

The bill we are now considering contains a provision which was inserted during deliberation on the bill by the Senate Finance Committee, at my request. This provision would continue full deductibility to medical and drug expenses of persons who are age 65 and over.

In enacting the Social Security Amendments of 1965, which is chiefly remembered for its medicare provisions, Congress incidentally enacted an amendment to the Internal Revenue Code which would limit full deductibility of such medical expenses for older citizens starting January 1, 1967.

The 1965 amendment requires that in computing Federal income tax deductions for medical and drug expenses of the elderly, the deduction must be limited to that portion of such expenses which, in the case of medical expenses, exceeds three percent of adjusted gross income, and which in the case of drugs, exceeds one percent of adjusted gross income. This amendment was enacted over the opposition of the Finance Committee, the full Senate, and its conferees.

Time has shown the fallacy of the arguments upon which that amendment was based. At the time, it was argued that with the enactment of medicare, there would no longer be any need to allow full deductibility of medical and drug expenses of the elderly.

This argument falls short of the mark, however. Different people often have different types of medical expenses, and many of these people find that medicare provides minimal or no help with their particular health costs.

For example, 4 out of 5 older people suffer from one or more chronic illnesses. Chronic illness often requires very expensive medication on a continuing basis. These drugs are not covered by medicare. These people frequently incur expenses related to their illness but which are not true medical expenses. The older woman who, because of her arthritis, has to pay a cleaning woman to do her housework is a good illustration of this. While we cannot pay for her cleaning woman, the least we can do is to permit her to deduct all of her out-of-pocket direct medical and drug expenses.

However, it is clear that the elderly can still incur large medical expenses which are not covered by medicare. Among expenses not so covered are drugs, dental bills, nursing home care which is not preceded by at least three days in a hospital, or which is beyond medicare entitlement, private duty