

conversations that we had—and they were no more than conversations that we had in the conference on this subject. It cannot be understood that easily.

In fact, I believe that this is an unconstitutional provision, as I tried to point out. I thought the point of order made by Judge SMITH was well taken, although, of course, I respectfully bow to the decision of the Speaker. But this is not a tax bill. It is actually an appropriation bill, and one of the strangest that has ever come down the pike.

Under the Constitution the appropriation process requires the action of the Congress of the United States. This bill provides that an individual citizen, by putting an "x" on his income tax return, may direct money that is not his—because as soon as he pays it as a taxpayer it is part of the general funds of the United States—that an individual citizen, by putting an "x" in the box, can direct how money of the United States is to be spent. I think this is unconstitutional. I think an examination into it would reveal it probably to be so. But I do not really know. I am giving an off-the-top-of-the-head opinion on this from what I have seen.

There are other implications.

We were promised by the Secretary of the Treasury this year when another nongermane amendment from the Senate was put on one of our bills that no longer tax deduction for a method that both political parties had developed—

The SPEAKER. The time of the gentleman has expired.

Mr. CURTIS. Mr. Speaker, will the gentleman yield me an additional 5 minutes?

Mr. MILLS. I yield the gentleman from Missouri 5 additional minutes.

Mr. CURTIS. Both political parties had developed a method in financing their affairs, namely, the Almanac and advertising in it. I did not think it was too good a way of doing it. But let me say this. It had one virtue: It was honest and aboveboard, and all of us know the problems that exist in financing political parties and political campaigns, and I think we are all agreed that this matter is so serious that we have to look at it and look at it in depth. It has become one of the subject matters studied by the Joint Committee on the Reorganization of the Congress.

One of the recommendations we made was that we must get into this subject matter. But let us not get into it in this kind of haphazard, piecemeal method of having a bill come into the conference on a tax measure of some seriousness and some complexity, and hope to get by, as the chairman of the Ways and Means said, "Well, why not try it. It might work."

I hope that is not the way we will proceed in legislation.

Mr. RUMSFELD. Mr. Speaker, will the gentleman yield for a question?

Mr. CURTIS. I yield to the gentleman from Illinois.

Mr. RUMSFELD. Is the gentleman suggesting it would be more proper, and in fact, constitutional, if the dollar were sent in by the individual to a candidate or a political organization and then marked as a legitimate deduction, if the law so provided, but that because the check box on the form is something which goes to the Government, and then the Government pays the money, it becomes unconstitutional? Is this the distinction the gentleman is making?

Mr. CURTIS. It is a distinction, yes.

We can say to any taxpayer, "We are not going to tax certain money—money you give to your church, money you give to charity. We will not tax that." But this is money that has been paid as taxes. It is not a deduction from the tax bill. It is money that the citizen owes.

Those who put on an X mark and say, "This money shall be spent," are designating. Suppose I do not put on an X mark. Then nothing will go out of the Treasury for this purpose.

This might be going back to the days when the citizens were those who were property owners, because those who are not in the income brackets to pay income tax and only pay excise taxes to the Federal Government will not get to direct any money from the Federal Treasury to go for this purpose.

Having said this on that particular subject, let me call attention to the all-too-limited discussion on a conference report on a very serious and fine bill, the Foreign Investors Tax Act of 1966. If Members will look at the statement on the part of the managers of the House, they will find that this is only one of the items.

There are four items here that change depletion allowances. There are many of us who in our districts have problems with respect to depletion allowances which affect us. The Ways and Means Committee had no hearings or discussions on these three things. They were just put in here, and they were not kicked out.

I say that the House of Representatives has got to stand firm on this operation of those from the other body, putting on matters at will, almost, that have not been studied, even with very little study on their own part. Many of these are amendments offered on the floor of the Senate, and not even considered by the Senate Finance Committee.

There is one final thing. The one ray of hope about all of this tragedy—and I call it a tragedy so far as the legislative process is concerned—is, the President might well veto the bill. Frankly, I hope he does. Then we can get back and bring in a proper bill in regard to the Foreign Investors Tax Act of 1966.