

one cannot contribute to his own party without contributing to the other party? Furthermore, we do nothing in the pending bill concerning the reform measures or the accounting of expenditures. We do nothing to change the law that limits the amount of money that can be spent, the \$3 million, in the presidential campaign, and we do nothing about the abuse in congressional elections.

The Senator from Louisiana points out that if he could get the presidential campaign financed he may pick up the various \$1,000 contributions now being made to the presidential campaign.

This is not solving the problem. We are merely moving the problem around.

We need a general revision of our election laws in the country. However, let us do it from the bottom up and put some teeth in the measure. Let us not pass a bill to provide that an additional \$60 million could be spent in the same loose manner. This measure would only aggravate the current situation.

I yield to the Senator from Ohio.

Mr. LAUSCHE. Mr. President, I want to get back to the argument made on the measure when it was before the Senate several weeks ago.

I contemplate, before this debate is concluded, reading the RECORD showing that the principal argument was made for the bill because it contained provisions giving relief to the aged in their buying of medicines and drugs.

I ask the Senator from Delaware whether it is not a fact that practically every argument made in support of the bill several weeks ago highlighted the fact that it contemplated helping the aged.

Mr. WILLIAMS of Delaware. The Senator is correct.

Mr. LAUSCHE. And because of those arguments, Senator GORE, Senator WILLIAMS of Delaware, and others concluded to challenge the bill, but not to challenge the provision giving aid to the elderly. Now, what has become of the main part of the argument—that is, that we will help the aged? How are they helped by the bill as it has been brought back by the conferees?

Mr. WILLIAMS of Delaware. There is not a single comma or a single word in the bill which would in any way help them at all. Quite the contrary. As taxpayers they will have to pay additional taxes to make up for these Christmas gifts that are being given to the select groups.

Mr. LAUSCHE. That is, the section of the bill that provided help for the aged is gone?

Mr. WILLIAMS of Delaware. They are the forgotten people of the Johnson administration.

Mr. LAUSCHE. What has happened to the other sections of the bill which provided special grants to privileged taxpayers?

Mr. WILLIAMS of Delaware. Every one of the so-called special privilege amendments was retained in the bill in some form.

Mr. LAUSCHE. And the Senator discussed the sections of the bill that place the mineral depletion formula within the principle for the purpose of paying taxes. Is it not a fact that there is now in the bill an expansion of the grants made to the harvesters of minerals?

Mr. WILLIAMS of Delaware. The Senator is correct—to those producing or processing clam shells, oyster shells, and various types of clay.

Mr. LAUSCHE. And tile?

Mr. WILLIAMS of Delaware. And tile. All are the beneficiaries of a tax reduction in the form of additional depletion allowances in this bill.

Mr. LAUSCHE. Did the administration originally oppose the expansion of that principle, or at least did not request that it be in this bill?

Mr. WILLIAMS of Delaware. They opposed it.

Mr. LAUSCHE. They opposed it. So that now the fishermen, the harvesters of oysters and clams, and the miners of clay and the manufacturers of tile are given a special tax consideration by the bill as we passed it and as recommended by the conferees?

Mr. WILLIAMS of Delaware. The Senator is correct.

To illustrate how absurd this situation is, why would anyone claim a depletion allowance on clam and oyster shells? If that is to be allowed why not claim the depletion allowance on the clams and the oysters? Why not claim it on fish? They can be depleted the same way.

Mr. LONG of Louisiana. Mr. President, will the Senator yield?

Mr. WILLIAMS of Delaware. I will yield in a moment. I realize the sensitivity of clam and oyster shells to the Senator from Louisiana, and I shall yield in a moment.

The depletion allowance might just as well be claimed on fish.

Mr. LAUSCHE. And on lobsters.

Mr. WILLIAMS of Delaware. And lobsters.

But I say that I see no argument for it. To the extent that the depletion rates are changed in this bill it represents a reduction in the tax liability for those particular companies that are engaged in that operation. There is no argument about that.

Personally, I think it is wrong. This is initiating a tax reduction for these companies on the eve of an election, when we all know that shortly after the election Congress may be confronted with a Presidential request for a tax increase for all other taxpayers. Count the votes and then raise taxes is the slogan of this Great Society.