AIKEN] made, I thought, a novel suggestion, that the way to end the Vietnam war was for the Senate to pass a resolution declaring that the United States had won the war. This may not be without merit but, at least, I found it amusing, as I am sure the author did, with his fine sense of humor; but I do not think it would be humorous at all to have a referendum of American taxpayers declaring whether their funds should be used in support of the Vietnam war. But my point is, which the Senator from Ohio has brought up—and his point, too—that if we can give the taxpayer an election in one respect, then we can give him an election in many other respects.

Mr. LAUSCHE. Yes. That is, if it is constitutional to allow him to specify that one dollar of his tax money shall be used to promote political campaigns, then it would follow that it is constitutional, too, to declare that he may designate what part, if any, of his money shall be used for the payment of the national debt, participation in the Vietnam war, earmarking money for the help of the aged, earmarking money for education, and every other aspect of governmental operations. I do not believe that can be done.

Mr. GORE. Well, if it can, then this is a very dangerous precedent.

Mr. LAUSCHE. Yes, that is, even if it can.

Mr. GORE. If it can, then the precedent is all the more dangerous.

Mr. SMATHERS. Mr. President, will the Senator from Tennessee yield?

Mr. GORE. I yield.

Mr. SMATHERS. I congratulate the Senator on the comprehensive and light manner in which he is discussing this proposal. Is it not a fact, however, that the proposal which was made by the President to permit a $100 tax incentive for the purposes of financing the political campaigns of both parties, and others—the one I had was for $50—was calculated to encourage the taxpayer to give money so that the financing of political campaigns could be removed from the charge that too many wealthy people and too many wealthy organizations were putting up all the money?

We are trying to make it possible to distribute the costs of campaigns over as wide a group as is possible, so that, in truth and fact, nobody, or no one group, or no one segment of our economy, can say, "We are the ones who financed the campaign," thereby having a hold on the one who got elected.

Is it not a fact that these proposals start out with the idea that there is going to be a benefit to the taxpayer if he makes the deduction? He gets a certain amount of reduction in his taxes. Is that not a fact?

[*P. 27601*]

Mr. GORE. Mr. President, there is a vital and a legal difference between funds remaining in the hands of the taxpayer as a result of a legal deduction against his taxable income or against his tax liability, which Congress could by law provide and, on the other hand, money which legally belongs to and becomes a part of the U.S. Treasury. The sums from which the taxpayer is allowed a deduction or a credit against his tax liability are still his. They never become public funds. The reverse is true in the instance provided here. These are public funds over which the taxpayer is given an election to appropriate for a specific purpose, or to deny the appropriation for a specific purpose—a very vital and legal distinction.

It has been suggested that this provision is copied after the procedure involving funds earmarked for the highway trust fund. I want to draw a clear line of differentiation there. When I drive up to a filling station and buy gasoline, I pay taxes on that gasoline. I have no choice. There is an excise tax upon my purchase. The Congress has passed a law which earmarks the receipts from those taxes into a highway trust fund.

Here, however, the taxpayer does the earmarking, not the Government. There is a delegation of appropriating responsibility which I do not think can meet the test of legality and constitutionality. But even if it does meet it, as I said earlier, then the precedent is the more dangerous.

If this amendment is enacted into law, it will add an estimated $60 million to the sums available to the major political parties for use in presidential campaigns without any provision whatsoever to safeguard funds from corrupt practices.

While a clean elections bill dies on the calendar, we have this measure, as I said, to pour many millions of public funds into the political pot. The bill provides no protection against fraud or misappropriation of these public funds, to say nothing of inadequate safeguards surrounding the use of additional funds which the parties would continue to be free to raise and spend.

A great deal has been said on the floor of the Senate about how this is a clean elections bill. By what right is this called a clean elections bill? How does it clean the elections? Is there any provision here to safeguard the use of the money? Is there any inhibition therein as to the receipt and expenditure of other money from questionable sources? Not on your life, Mr. President. Indeed, the situation is made worse and the identity of the money is made more difficult because there is provided the commingling of public money with private money, good money with bad money. I think it makes more difficult the accomplishment of election reform, and yet this is called a