

tee unanimously voted out the bill, and for the reasons that the gentleman from New York has given and for the reasons given by the gentleman from Wisconsin with which I agree—after this was done the Assistant Secretary of the Treasury, Mr. Stanley S. Surrey, said; "I want it to be known that the administration is strongly opposed to this bill."

Of course, the administration spokesmen made their opposition quite clear as we developed these issues during the executive session. I think the gentleman from Wisconsin [Mr. BYRNES] and I engaged in colloquy somewhat along the lines—well after all, the committee report accompanying the bill will contain the administration's point of view and the reasons for it opposing the bill. Then it was developed that this was not necessarily so, and apparently it is not the procedure in our committee necessarily to print the administration's views in opposition.

I think it should be. It is not, but I said in a half-joking fashion, "Mr. Secretary, of the 17 Democrats on the committee, all you have to do is to get one of them to have supplemental views, and even though he disagrees with you, he will put the administration remarks in the committee report."

The statement was, Well, he was not quite sure whether he could get one of the 17 Democrat members to do this. Then he turned to me and asked me, Would I put the Treasury views in the committee report if he could not get one of the 17 Democrats to do so. This shocked me a little bit, but when I thought it over I said, "Yes." To my amazement, I was taken up on this. I got a call from the Secretary of the Treasury asking me if I would do that.

If Members will turn to page 12 of the committee report, they will find my supplemental views. I want to read them:

Although I strongly support the bill and disagree with the conclusions contained in the Treasury report on H.R. 10, I feel that it should be made a part of the official committee report. Therefore, I am setting it forth in my supplemental views.

So that any of you who would be interested in knowing why the administration is opposed can have the benefit of their logic. I do not agree with their logic.

Mr. KEOGH. Mr. Speaker, will the gentleman yield?

Mr. CURTIS. I yield to the gentleman from New York.

Mr. KEOGH. I simply wanted to say that this is another example of the great service which the gentleman from Missouri performs. What you have done has been done in the regular, orderly way. If anyone should inquire of you as to why you took that action, I suppose the best answer would be that when one has no one on his side, he will take help from wherever he can get it.

Mr. CURTIS. I think the gentleman has stated it correctly.

The issue I wanted to point out stated by the administration in its views is that the revenue loss from H.R. 10—talking about \$30 million and \$35 million in fiscal year 1966 to \$60 million in fiscal 1968—the revenue loss, especially from 1967, is "completely inconsistent with the recent actions which have been taken in light of Vietnam and the economic situation." There is no question that this revenue loss has not been budgeted.

I have been trying to fight for the President's budget. In fact, I think it is too much and we need to cut it. This means a great deal to me. Therefore, I have to determine in my own thinking, in terms of priorities. What is the significance of this \$30 million in relation to other expenditure programs that we have? Does this assume a great priority in my judgment? Indeed it does. I think we have continued too long with this very serious imbalance that exists between the corporate form of doing business and the professional form of doing business and in respect to the self-employed. It has been damaging to the professions; and to small business, farmers and entrepreneurs. Every year this imbalance has been in the law corporations have been able to deduct from taxes that which they put in their approved pension plans for their employees, but private practitioners—lawyers, doctors, dentists and the self-employed—could not do this for themselves or their employees, and this has been an underlying economic evil.

This is a matter of tax equality. So my disagreement with the President is not the disagreement that we badly need every penny of revenue that we can get, and that we need to hold expenses down. My argument is that this does take priority over a great deal that is in the budget. The President should have budgeted this program, in my opinion. If this becomes law it will become necessary for the President to cut other expenditures out to make way for this particular program because it should be given the highest priority.

Mr. TEAGUE of California. Mr. Speaker, will the gentleman yield?

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

Mr. TEAGUE of California. Mr. Speaker, I congratulate the gentleman from Missouri [Mr. CURTIS] for having been the recipient today in the Washington Post of a highly complimentary and well deserved editorial, complimenting him on his attitude and his findings concerning our trade problems. It is not very often the Washington Post has a kind word to say about a Republican, particularly one who generally is in the conservative camp. I congratulate the gentleman.

Mr. CURTIS. I thank the gentleman. I hope I still am in the conservative camp.