Mr. TIPTON. No; for everyone that goes out of the airport. And there are quite a number of examples in Europe of that same thing.

Mr. ULLMAN. You wouldnt advocate that as a general practice in the United States?

Mr. TIPTON. I would not advocate it as a general practice in the United States. We have too many airports. It would become completely disorganized, most difficult to administer for quite short hauls and long hauls. I think it is an area that we have to study in connection with the problem that will be before the Congress and before the Government as to the extent to which the Federal Government shall participate in airport improvements within the United States.

That issue naturally arises there, as to whether the United States, the Federal Government, should make such a charge.

Mr. ULLMAN. There would be some justification for a head tax if it were used to defray the cost of airport facilities. When you talk about airways, there probably is more justification for a percentage tax.

Mr. TIPTON. Yes.

Mr. ULLMAN. But in international travel, can you see any justification or any benefit that might be derived from a small or nominal head tax?

Mr. TIPTON. To be assessed at our airports for departing passengers?

Mr. ULLMAN. Yes.

Mr. TIPTON. I don't think so. It depends, of course, on the purpose for which the funds were to be paid. If the funds go back to the airport for airport improvement, it probably would make some sense if it were a national tax.

In other words, if the tax were paid to the Federal Government—the thing I am wrestling with here is that I think it would be very bad if we established a principle in the United States which permited individual airports to assess head taxes on passengers.

Mr. ULLMAN. Right.

Mr. TIPTON. It is a different matter if the Federal Government were to do it and probably worthy of more consideration.

Mr. ULLMAN. Getting back to the 5 percent, has any progress been made at all in agreements with other nations or in an understanding with other nations as to the type of tax that might be assessed?

Mr. TIPTON. Here is the process that the International Civil Aviation Organization is now going through. They are collecting the information from each government as to what they have, how much it costs to maintain and operate it, what is required in the near future to be installed, and the cost of that.

The last meeting of the group of experts that are working on it was held, I believe, last month, and it is expected that the inventory, as we have gotten to call it, will be available during the summer or early fall, and that is an essential before you can go any further with determining charges, is to determine what costs we are talking about, both present and anticipated.

Mr. ULLMAN. If it were agreed that 5 percent were the right figure to defray the cost, then you would not object to it?

Mr. TIPTON. I would hate to anticipate the type of taxation that would be involved. I would answer the question by saying that when the determination is made as to what the airlines owe, then that type of taxation ought to be considered.