

Oarsmen, I am testifying today as a private citizen and amateur athlete concerned about travel tax measures before this committee.

I have, however, arranged for supporting testimony to be forwarded to this committee from the National Rowing Foundation and the National Association of Amateur Oarsmen.

Mr. ULLMAN. Would you like that testimony to be a part of the record when you send it in?

Dr. SCHWARTZ. Yes. I believe it is coming under that cover.

Mr. ULLMAN. Without objection, it will be a part of the record.

Mr. SCHWARTZ. Thank you.

(The following letters were received by the committee:)

THE NATIONAL ROWING FOUNDATION,
Washington, D.C., February 21, 1968.

Mr. JOHN MARTIN JR.,
Chief Counsel, House Ways and Means Committee, Longworth Office Building,
Washington, D.C.

DEAR MR. MARTIN: The National Rowing Foundation was founded in 1966 to finance travel expenses for American oarsmen in international competition.

In 1966 the Foundation raised and spent approximately \$40,000 to send 36 young men to compete in the World Championships of Rowing in Bled, Yugoslavia. Again in 1967 the Foundation spent another \$27,000 to send a full team to the Championships in Vichy, France. The results were most gratifying. At Vichy, with 34 nations competing, the United States reached the finals in 6 out of the 7 events and won 1 gold, 1 silver, and 1 bronze medal.

A travel tax on the expenditures of these oarsmen competing in international competition would seriously hurt the work of the National Rowing Foundation and would jeopardize the opportunity that such competition offers to our young oarsmen.

We are therefore appealing for an exemption from the proposed travel tax on those expenditures incurred by groups such as ours whose primary function is the financial sponsorship of international competition.

Very truly yours,

HORACE E. DAVENPORT, *Chairman of the Board.*

NATIONAL ASSOCIATION OF AMATEUR OARSMEN,
February 27, 1968.

Hon. WILBUR D. MILLS,
Chairman, Committee on Ways and Means,
House of Representatives,
Washington, D.C.

DEAR CONGRESSMAN MILLS: It is my understanding that your committee is reviewing the President's proposal on travel and expense tax in his Balance of Payments Program.

On behalf of the National Association of Amateur Oarsmen, I am herewith requesting your committee to exempt all officers, executive committee members, administrative personnel, delegates, athletes and team personnel from per capita taxes while serving and/or competing under the sanction and auspices of our National Association of Amateur Oarsmen while in foreign countries.

Our association is comprised of athletes and retired athletes striving to promote the qualities of discipline, good sportsmanship and highest achievement in the world of sports through rowing.

Our members, both on and off the water, act as ambassadors of good will and American diplomacy.

Very recently the United States Cultural Exchange Program as developed by the United States State Department, financed sending our crews to foreign countries.

The funds for travel and living expenses are all raised through donations from supporting members and organizations.

To place an additional tax on members of our organization while competing and/or serving in foreign countries would become an extreme burden on our international participation program.