

would favor the vacationer who travels to one place for 2 or 3 weeks of sunbathing or yatching.

A large number of teachers who travel abroad pursue a program of foreign travel on an organized tour of specific galleries, concert halls, or historical sites. Subjecting the cost of travel inside Europe to a 30-percent tax—and this in effect is what would happen—would be a severe penalty.

We were pleased by the President's comment in his state of the Union message that the proposal to reduce the travel deficit "... without unduly penalizing travel of students and teachers." However, the proposal as presented to this committee on February 5, 1968, does penalize the travel of students and teachers.

Despite the current frustrations that we all suffer in the present international climate, we as a nation are dedicated to the pursuit of world peace. This can only be accomplished by mutual understanding and respect not only among governments, but primarily by encouraging people-to-people contacts among the citizens of all walks of life in the various countries. The Congress recognized this specifically when it passed the International Education Act of 1966. This act, now Public Law 89-698, states, in section 2:

The Congress hereby finds and declares that a knowledge of other countries is of the utmost importance in promoting mutual understanding and cooperation between nations . . . that this and future generations of Americans should be assured ample opportunity to develop to the fullest extent possible their intellectual capacities in all areas of knowledge pertaining to other countries, peoples, and cultures . . .

The bill also authorized, for fiscal 1969, an appropriation of \$90 million, a feature of the Act which regrettably, but for understandable reasons in light of the current budget situation, has not been implemented. Nevertheless, section 2 of the International Education Act as quoted above still stands as the intent of Congress. We strongly urge that it not be repudiated by unduly penalizing those students, teachers, and other scholars who pursue travel as a means of achieving international understanding for themselves and for those they teach.

The expenditure tax proposal, when applied to persons on legitimate programs of educational travel, is a severe penalty. The NEA Educational Travel Division estimates that teachers who have taken NEA tours spend from an average of \$13 to \$21 per day, depending on the country, for meals, lodging, admissions to galleries, concerts, et cetera, and personal services such as laundry, haircuts, et cetera. Last year an estimated 6,000 teachers traveled under programs as defined above.

There is a relatively small but important group of U.S. persons who will travel abroad for specific international education meetings this summer. For example, approximately 70 U.S. educators will be delegates or observers to the World Confederation of Organizations of the Teaching Profession which meets in Dublin, Ireland, from July 22 through July 30. The International Society for Music Educators meets in Dijon July 2-9. The International Council for Health, Physical Education, and Recreation meets in Dublin July 17-22. There are