Mr. BOWMAN. Yes; that is an estimated tax per student.

Mr. UTT. Why would they take more for professors? That is just an additional number of persons. Why does the additional professor cost the student more in taxes?

Mr. BOWMAN. Because the travel of the professor and perhaps his salary are part of the figure which the student pays to the sponsoring university in the United States and the present interpretation of the Treasury Deparment is that the total amount paid to a university in the United States or to a travel agent or anyone who arranges an overseas program is part of the taxable cost rather than the amount that that university or organization actually spends overseas.

Mr. UTT. Thank you.

Mr. HERLONG. Any further questions?

If not, we thank all of you for your appearance before the committee and for your contribution to the committee.

Mr. MURRAY. Thank you very much, sir.

(The following letter and supplemental statement was received by the committee:)

COUNCIL ON INTERNATIONAL EDUCATIONAL EXCHANGE,
New York, N.Y., March 11, 1968.

Hon. WILBUR D. MILLS,
Chairman, Committee on Ways and Means,
Longworth House Office Building, Washington, D.C.

DEAR CONGRESSMAN MILLS: Following the presentation by Dr. J. Ralph Murray before the House Ways and Means Committee on February 28, Congresswoman Martha W. Griffiths and Congressman Thomas B. Curtis asked several questions about student exchange statistics which Dr. Murray and I were unable to answer fully at the time. Both Committee members requested that we furnish such information in order to assist the Committee in its study of the travel tax proposal. Accordingly, we have prepared some additional information which I am sending with this letter. We would appreciate your incorporating this document into the record as an appendix to our testimony.

As stated in Dr. Murray's testimony, the organizations and institutions represented in the Council are much concerned that adequate exemptions from any travel taxes be provided for educational exchange programs. We recommend that these exemptions apply to all educational exchange programs administered by colleges, universities, secondary schools and non-profit organizations. Our attorney in Washington, Mr. Russell Weil of Kirlin, Campbell and Keating, would be prepared to make further suggestions on the legal nature of the exemptions should such comments be deemed helpful and appropriate.

We are extremely appreciative of the Committee's careful consideration of the problems of educational exchange and are grateful to have had an opportunity to appear before the Committee to express the concerns of our members.

Sincerely yours,

JOHN E. BOWMAN,
Executive Director.

SUPPLEMENT TO THE STATEMENTS OF THE COUNCIL ON INTERNATIONAL EDUCATIONAL EXCHANGE

The following information supplements the testimony presented by Dr. J. Ralph Murray, President of Elmira College and Chairman of the Council on International Educational Exchange, to the Ways and Means Committee on February 28, 1968. It is intended to provide fuller responses to questions asked by Committee members following Dr. Murray's testimony.