

realistic, and designed without reference to American educational policies, practices or methods.

1. The provision has been written with the obvious intent to provide an opportunity for American students to pursue work in Europe. It appears to presuppose registration in European institutions, assuming their course policies to be the same as in United States.

This is most unrealistic since in most European universities compulsory attendance at class is not required. In addition this provision does not require the student to pursue any course of study successfully or to work for credit.

It is entirely possible for an American students to register in many European universities and receive a certificate of attendance without attending more than a half dozen classes and without taking any examinations. He would not, of course, receive credit from any American institution but he could comply with the exemption provision as it now stands.

This is not an uncommon practice. I have known a number of students who followed this practice. By this means a student could register to comply with the Travel Tax exemption and play tourist for as long as he wished under cloak of the exemption.

2. Under the American system the determining factor is not how many days or weeks a student spends in a university or school but how many hours of instruction he actually attends and receives. In the secondary schools one unit of credit presupposes 180 periods of instruction with an attendance record of at least 90%. This attendance figure varies from state to state. In general it presupposes one period per day, five days per week for thirty-six weeks, but this time factor of 36 weeks is not important. It is the 180 periods of instruction which is important. Summer sessions vary from six to seven weeks in length with the number of periods of instruction varying from 100 to 125 or more.

The college credit system is based on three attendances per week for sixteen weeks, a total of 48 hours or periods of instruction, for 3 semester credits. Again, it is the hours of instruction which are the determining factors. In most colleges a student cannot miss more than six meetings of the class and still pass the course. Many have even tighter restrictions.

Therefore, to allow a student who merely spends 120 days or more in foreign study, during which he may acquire the equivalent of one to three credits or none at all, to be exempt from the Travel Tax and to assess this tax against a bonafide student who acquires the same or more credit during a period of less than 120 days is unfair. In this sense, if the 120 day provision is intended to retard the disbursement of dollars abroad, the provision is self-defeating. The bonafide student will spend less in a formal 6 weeks school than under a pseudo-enrollment extending beyond 120 days.

3. The normal length of a college summer session is 6 weeks. The normal length of a secondary school summer session is 6 to 7 weeks. Many schools and colleges operate two summer semesters during the vacation period, each providing the necessary periods of instruction.

Bonafide, credit-granting, accredited American schools operating summer sessions in Europe usually follow the same practice as to duration and number of hours of instruction in their programs as in United States. Under the proposed Travel Tax the student attending these schools would be penalized since they would meet the hours and credit provisions in less than 120 days.

4. The 120 days provision works a hardship on students pursuing a course of study in a school which requires a European summer session under the home school control. Currently, a number of secondary schools and colleges require this and more are being added to the list. Notable among the secondary schools in this class is Fordham Preparatory School which makes graduation in one of its programs dependent upon attending a European summer session of 6 weeks duration under its direction.

IV. THE HARKER-WORLD ACADEMY SCHOOLS

The summer sessions operated in Europe are organized on a six weeks basis embracing 144 hours of instruction per course, with each student being required to take two courses. Under the proposed Travel Tax each student would be subject to the tax even though he was acquiring more education, more credit and spending fewer American dollars than the student who is exempted by spending 120 days or more.