In a secondary school one unit of credit presupposes 180 hours of instruction at which the student is present in some cases—it varies from State to State—anywhere from 75 to 90 percent of the classes.

In the average university a so-called three-credit course requires the attendance of this student three times a week for 18 weeks and in most universities he cannot be absent more than six times in the course of that 18 weeks and still get credit for the course.

Summer sessions vary in the universities and the summer schools from 6 to 7 weeks, during which time the student gets instruction, depending upon the State, of anywhere from 100 hours of instruction up to 140, 145. The college system is handled the same way.

Therefore, to allow a student who has gone to Europe merely to spend 120 days with a registration certificate from a university to which he has never gone or never opened a book not only penalizes the bona fide student who has gone to Europe to work for a period of less than 120 days, but actually encourages a student to evade the tax by a phony registration in any one of a number of European universities that will be happy to give him a larger diploma than most of the committee received when they graduated from law school, written in Latin and signed by at least 8 or 10 professors who never saw the student since the student never went there.

On the other hand, since the normal length of the summer session is 6 weeks in a college and 7 weeks in a secondary school, by not exempting this student who has gone as a serious student, the proposed travel tax will actually discourage European study, as our own small figures have demonstrated within the last 2 months.

The 120-day provision also works a hardship on a bona fide student who might actually take 120 days in order to be exempt from the tax, since a number of secondary schools and colleges require that a summer program be part of the student's formal education and they set the number of days.

Now, if the student has to go for 42 days abroad under the ruling of Fordham Preparatory School, or under our own, or at West Minister in Atlanta and we require him to go in order to get a diploma, the proposed tax imposes a tax on him, where a friend in another school can go for 120 days, do nothing, get nothing, meet no requirement, and ride tax free.

Bona fide, credit-granting, accredited American schools operating summer sessions in Europe do not follow the 120 day provision, but they follow the provisions regulating the summer schools in their own institutions.

Consequently, a student who attended as required would be penalized taxwise.

Now, we conclude from this that the proposed travel tax requiring a student to remain in Europe 120 days or more to be declared nontaxable is unrealistic. It will work a hardship on the serious student. It will discourage the schools from operating. It will cause a decrease in the number of students and in the number of schools, and as a result what you will finally end up with is the group that can afford the tax, who will go with a noncredited travel agency type operation, learn nothing, at the expense of their own education.