We respectfully suggest and recommend that the provisions of the travel tax as applied to American students attending schools outside the Western Hemisphere be modified along the lines of our proposals on page 8. A student should be defined as an individual—and his dependents—studying or enrolling in an educational institution conducted outside the Western Hemisphere and shall be considered nontaxable if he is enrolled in a recognized European educational institution pursuing a formal course of study for more than 120 days and producing, upon the termination of his studies, a certificate attesting the satisfactory completion of 50 percent or more of the courses undertaken; said certificate to be of a nature acceptable to an accredited college, university, or secondary school in the United States or,

Engaging on a full-time basis in educational activities which are directly related to a course of study leading to a degree or diploma he is undertaking in an educational institution in the United States, provided the number of days, hours of instruction and classroom attendance are comparable to those required by an accredited college, university, or secondary school in a comparable activity or are approved for credit by such an institution in the United States or,

Enrolled in a program of study or a school operated in Europe by a nonprofit, tax exempt college, university or secondary school in the United States which is accredited by a State, regional accrediting agency or the Congress of the United States and which has the authority to grant credit, diplomas, or degrees, provided that formal instruction shall be given in regular classroom sessions by competent teachers and professors and the duration and content of such program of study or school shall be equivalent to that operated by these institutions in the United States or accepted by them.

The term "student" shall include regularly enrolled students, teachers, and school administrators necessary to operate such a program as described in three above and graduate students, professors, and teachers engaged in research necessary to their course of study which has been approved by the educational institution in which they are registered or employed.

Students not enrolled in educational institutions as described in one through four above or who are enrolled in institutions or agencies not accredited by a State, regional accrediting agency or the Congress of the United States and which are not authorized to issue credit, diplomas, or degrees, shall be considered taxable as tourists or vacationers.

By such a proposal the serious American student abroad could be separated from the tourist and at the same time American institutions operating schools in Europe could continue to operate without having prohibited the burden of the tax.

One last statement, Mr. Chairman. In reference to a previous speaker or a previous comment by another member of the committee to the effect that he hoped that some American institution would attempt to reverse the procedure and bring European students and teachers to the United States, in September we operated an office in Geneva, Switzerland, for the purpose of building a program for European students and teachers which we hope to put into operation by the summer of 1969 which will be identical with the programs that we