

should include payments for meals, housing, transportation, faculty salaries, instructional costs and administrative expenditures.

III. CONCLUSION

I am deeply appreciative of having this opportunity to set before you our thoughts on the proposed travel tax. When an emergency confronts a nation such as ours the citizen must be prepared to expend his property, and, if need be, his life in that nation's defense. But a crisis such as the one that faces us now in the balance-of-payments deficit is not such an emergency. We trust that the Congress will find other means to correct that imbalance than by enacting a law that would seriously restrict the travel done by secondary-school students to study, as members of families abroad, the language, art and culture of the peoples of the world. And we hope that the Congress will not, through taxation, destroy the many small private institutions that seek to improve public education in this country by offering secondary school students such opportunities.

I would welcome your questions.

Thank you.

Mr. BURKE. Thank you very much, Mr. Curry, for your statement. It is an excellent one and clarifies many things that have been on my mind as far as the problems of students and teachers having to travel to Europe, and your statement is going to be of great help to the committee.

Mr. CURRY. Thank you.

Mr. BURKE. Mr. Schneebeli.

Mr. SCHNEEBELI. Mr. Curry, as a graduate of a New England college I recognize the fine work that has been done by Mount Hermon for many, many years and I congratulate you on the position you have taken.

I have expressed myself previously on my opposition to the application of these tax proposals to institutions such as philharmonic orchestras or amateur athletic groups whose main mission actually is international good will, and I think also it is inappropriate to consider applying so many of these proposals to institutions such as your own.

Could you tell me, are there many secondary schools such as yours which have such exclusive international travel studies?

Mr. CURRY. No, there are not many. However, the number is significantly growing and if I might say, sir; I think the number is growing a bit more rapidly than the kind of intellectual matrix within which they function.

Mr. SCHNEEBELI. We generally reserve in our thinking that it applies to college graduate students and I didn't know there was too much foreign travel and study on the secondary school level.

Mr. CURRY. There is quite a good deal of it and again the number of such institutions is rapidly growing. Very little thought is taken of such institutions by, for example, the State Department, and it is a vast area of rapid growth and in many ways a secondary school student is much more able to benefit from an experience such as this than an older student because he can become a member of a family abroad.

Mr. SCHNEEBELI. If the committee were to adopt the proposal to make this applicable on cost per day per person up to, let's say \$25 or