

find a relief from his medical problem. Do you think this also should be covered as well as the emergencies, a trip just for this purpose?

I am thinking about the expenses incurred on a trip and the travel, whether they should be exempt because that is the main reason for having gone there. You discuss medical emergencies in your presentation. I am talking about a medical expedition, going over there for that very declared purpose.

Don't you think there should be consideration given for an exemption in this instance?

Mr. GIDDINGS. If a doctor prescribes a trip, I think it should be completely exempted from any taxes, including travel and expenditure taxes. If a doctor does not prescribe the trip, the expenditures for health reasons should be exempted.

Mr. SCHNEEBELI. Then this also should come into the exemption category.

Mr. GIDDINGS. Yes.

Mr. SCHNEEBELI. Thank you.

Mr. ULLMAN. Are there further questions?

Again thank you very much. We appreciate your statement. You have made a constructive contribution to our hearings.

Mr. GIDDINGS. Thank you.

Mr. ULLMAN. Our next witness is Mr. Donald N. Martin. Mr. Martin, we welcome you before the committee. Would you please identify yourself and your colleague and tell us whom you represent and proceed as you see fit.

**STATEMENT OF DONALD N. MARTIN, DONALD N. MARTIN & CO.;
ACCOMPANIED BY EDWARD L. MERRIGAN, COUNSEL**

Mr. MARTIN. Mr. Chairman, distinguished members of the committee, my name is Donald N. Martin. May I introduce Mr. Edward L. Merrigan of Washington, D.C., our attorney.

Mr. ULLMAN. We welcome you before the committee also, Mr. Merrigan.

Mr. MERRIGAN. Thank you.

Mr. MARTIN. I appear before the committee today on behalf of my firm, Donald N. Martin & Co. of New York City, which specializes in tourism development. I served as a member of Working Party 11 of President Johnson's Industry-Government Special Task Force on Travel, as chairman of that Working Party's Subcommittee on Methods Used by Foreign Governments to Increase Travel to Their Countries as a Way of Increasing Foreign Exchange. During the past 7 years my firm has served as tourism consultant to the European Travel Commission, an organization comprised of the national tourist organizations of all 21 Western European countries (Austria, Belgium, Denmark, Finland, France, Germany, Great Britain, Greece, Iceland, Ireland, Italy, Luxembourg, Monaco, Netherlands, Norway, Portugal, Spain, Sweden, Switzerland, Turkey and Yugoslavia).

During 1967, my firm organized a Trans-Atlantic Travel Congress which was sponsored by the European Travel Commission in cooperation with CanMexUS, which includes the national tourist organizations of Canada, Mexico, and the United States. The congress brought