

tioning and sightseeing in their countries. The missionary in the country would most likely take the brunt of this."

Missionary personnel would be affected by the proposed change in customs allowance per trip, but since this would not limit our essential functions or operations, we interpose no objections. Whether it is wise or not will have to be left to the judgment of the legislators. The tax on daily living expenses is another matter. Since missions personnel travel on a frugal budget the exemption amount of \$7 per day would suffice in most cases. By the same token, in circumstances where it was necessary to exceed this amount, the tax would make it all the more difficult to meet expenses; yet the contribution to the objective of the travel-tax program would be virtually nil.

In summary we are urging the exemption of official missions personnel from both the transportation tax and the expenditure tax.

A valid consideration is the possibility of abuse if missionary personnel are exempted. We do not feel this would be a serious problem, but recognize that safeguards might be desirable. One way to do this would be to place a ceiling on the annual expenditure for overseas travel by each missionary agency based either on its total budget or the number of missionaries serving outside the United States. More investigation would be required to determine which would be the most equitable and feasible to administer.

Mr. Chairman, we will be pleased to answer any questions you or the members of your committee have about the testimony we have presented.

Mr. HERLONG. Do you have any questions, Mr. Utt?

Mr. UTT. I have none, no.

Mr. HERLONG. I would like to just say thank you for this statement, sir. I for one am aware of the wonderful work that the missionaries did do prior to World War II to make things easier for a lot of our people who were over there.

You are certainly to be complimented on that and in my judgment you did a great deal and you have done a great deal more for many of these countries than all the foreign aid programs put together have done.

I just want to compliment you and tell you that I appreciate the constructive suggestions that you made in this statement that you have given us. We shall certainly look carefully into it. Thank you both very much.

Mr. ROBERTSON. Thank you, sir.

Reverend COGGINS. Thank you, sir.

Mr. HERLONG. The next witness is Mr. Leon O. Stock. Mr. Stock, do you have a statement.

**STATEMENT OF LEON O. STOCK, PEAT, MARWICK, MITCHELL & CO.,
ON BEHALF OF H. J. HEINZ, CO., STAR-KIST FOODS, GENESCO, INC.,
OLIN MATHIESON CHEMICAL CORP., ATLAS CHEMICAL CORP.,
STATES MARINE LINES, STANDARD PRESSED STEEL CO., THE
GILLETTE CO., MAX FACTOR & CO., AND DATA PROCESSING
FINANCIAL & GENERAL CORP.**

Mr. STOCK. No, sir.

Mr. HERLONG. You just want to speak—

Mr. STOCK. Just a few words.