

Philippines and Japan, and return to the United States after an absence of eight or nine months. Throughout this trip we will combine work and pleasure, studying insect collections in the important natural history museums, doing entomological field work related to my research, and also visiting many of the places we have long wanted to see.

During the past eleven years I have been heavily engaged in administrative duties and public service, at the expense of my personal research. Besides directing the Museum of Zoology at Michigan, I have been active in the formation and operation of the Organization for Tropical Studies, in site visitation and evaluation for the Special Facilities Program of the National Science Foundation, and, as chairman of the Subcommittee on Systematics and Biogeography, in the U.S. National Committee for the International Biological Program (National Academy of Sciences). All this time I have looked forward to being able to carry out, after retirement, many of the research undertakings begun earlier. To do this will involve travel, and since I shall be technically unemployed I cannot deduct the costs of such travel as professional expense from my income tax. The imposition of a travel tax will constitute one more, and perhaps the ultimate, impediment to continuation of my studies, and may well prevent me from making the full contribution to my field of science of which I am capable. This would be poor reward for the public service I have performed.

Although our case is obviously a special one, it can stand as an example of what this tax will mean to a great many older people who have made sacrifices in the past in order to be able to travel in later life.

We urge you, therefore, to oppose this measure. If it seems bound to go through, we hope that you will try to secure modifications of its provisions that will take into account age and other considerations. It is, for example, entirely unrealistic to think that for elderly travelers an untaxed per-diem allowance of seven or eight dollars will cover minimum costs. We cannot live like young students; we need an occasional taxi or hired car to get around, and we have to stay in hotels. To attend the Moscow Congress will cost us at least \$25 per day apiece, exclusive of transportation. Most of our travel has to be by plane.

Your efforts to prevent or ameliorate the hardships and injustice this tax would cause to persons in our category will be appreciated, not only by us, but also by many others among your constituents and the country as a whole.

Yours sincerely,

THEODORE H. HUBBELL,
Professor of Zoology.

CONGRESS OF THE UNITED STATES,
OFFICE OF THE MINORITY LEADER,
HOUSE OF REPRESENTATIVES,
Washington, D.C., February 19, 1968.

HON. WILBUR MILLS,
*Chairman, Committee on Ways and Means,
House of Representatives, Washington, D.C.*

DEAR MR. CHAIRMAN: Enclosed is a copy of a letter from Mr. Walter W. Kayser, Manager, International Division, Oliver Machinery Company, Grand Rapids, Michigan, which I respectfully request be made a part of the record of the Committee in its hearings on the President's proposed travel tax.

Mr. Kayser points out an aspect of the President's proposals which merits the attention of the Committee, and it is for this reason that I am pleased to submit it to you.

Sincerely,

GERALD R. FORD,
Member of Congress.

OLIVER MACHINERY CO.,
Grand Rapids, Mich., February 16, 1968.

Re proposed tax on business travel abroad.

Representative GERALD R. FORD,
*House Office Building,
Washington, D.C.*

DEAR REPRESENTATIVE FORD: I have read your February 14th report concerning the travel tax which is designed to conserve dollars for our government and country.