The writer spends several months out of the year traveling abroad for the Oliver Machinery Company, and no trip is 120 days in length; however, the total travel time easily exceeds 120 days.

My travel is designed not to spend U.S. dollars abroad, but to win dollars so as to help the balance of payments for our government by gaining some export

business.

I do not think that it would be proper that such travel be taxed in accordance with the tax schedule proposed. In fact, I do not think that it should be taxed at all since travel of this kind which is designed to bring in U.S. dollars through American business ought to be encouraged rather than discouraged.

I would appreciate your doing everything possible to eliminate such a tax from

the new legislation about to be enacted.

Very sincerely yours,

WALTER W. KAYSER, Manager, International Division.

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 Dr. Dick L. Van Halsema, President of the Reformed Bible Institute in Grand Rapids, Michigan, which I request be made a part of the record of the Committee in its hearings on the President's proposed travel tax.

Dr. Van Halsema 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.

REFORMED BIBLE INSTITUTE, Grand Rapids, Mich., February 13, 1968.

Representative Gerald R. Ford, U.S. Congress, Washington, D.C.

DEAR Mr. Ford: Your weekly Washington Review contains a comment on the proposed travel tax—as I hoped you would do. I agree that all patriotic Amer-

icans will cooperate to defend the financial stability of our country.

However, I believe that the provisions submitted by the President are too restrictive. In connection with my work for Christian Reformed agencies, I have made several trips to Europe in recent years. On some of these trips I have helped organize groups of people interested in attending religious meetings or visiting areas of historical importance. Most of these trips are crowded into 22 days because the most favorable air fares fall in that time bracket. This means that the average visitor to Europe spends at a higher rate for 22 days than he would if he had 30 or 40 days' time to accomplish the same objectives—consequently being liable for more tax (not because he is spending more, but because it happens to fall within a shorter period of time).

it happens to fall within a shorter period of time).

In other words, I believe that the fairest tax—if there must be one—should be based on total amount spent abroad, not on how much per day (this would

require too much paper work also).

The saddest part of the picture, of course—as you have stressed for years, is that this travel tax might not be necessary at all if true love of country, wisdom, and self-discipline had prevailed instead of the disastrous policies of New Deal, New Frontier, New Society, and what have you. In fact, perhaps it is not too late to take substantial steps in redressing imbalance of payments so that restrictive travel taxes can be avoided.

Cordially yours,

DICK L. VAN HALSEMA, Th. D.,

President.