

CONGRESS OF THE UNITED STATES,
HOUSE OF REPRESENTATIVES,
Washington, D.C., February 22, 1968.

HON. WILBUR D. MILLS,
Chairman, Committee on Ways and Means,
Longworth House Office Building,
Washington, D.C.

DEAR MR. MILLS: I am enclosing here a letter which I have received from my constituent, Mr. Richard E. Spear, who is an Assistant Professor of Art at Oberlin College, Oberlin, Ohio.

I am impressed with the views that are expressed by Mr. Spear in his communication on the travel tax and its effect on student and teacher trips abroad.

Therefore, I would like to request that Mr. Spear's comments be made a part of the record of the hearings. If additional copies should be required for review by members of the Committee, and interested departmental and legislative staffs, please let me know and I will be glad to send more copies on to you.

Sincerely,

CHARLES A. MOSHER,
Representative to Congress.

OBERLIN COLLEGE,
DEPARTMENT OF ART,
Oberlin, Ohio, February 8, 1968.

Congressman CHARLES MOSHER,
Congress of the United States,
House Office Building,

DEAR CONGRESSMAN MOSHER: I should like to express my serious concern with the proposed legislation concerning travel outside of the Western Hemisphere. My thoughts concerning the per diem tax were expressed yesterday in an editorial of the *New York Times*: basically, that the complications and doubtful fairness of the system will undermine much of the good faith taxpayers have shown in the past in voluntary systems. I further agree that if necessary, a tax on transportation is justified.

From a personal and professional point of view, however, I am most disturbed by the clear decision to deny students and teachers exemptions for summer trips by requiring an absence of 120 days for an exemption. If, in principle, those groups merit exemptions for longer stay abroad, on what basis does one conclude that a shorter trip is not as important? As is well known, research and subsequent publication is prerequisite at all good schools to tenure and promotion, as well as to good teaching. Thus for the historian, social scientist, and many others involved in study of non-Western Hemisphere cultures, research trips are imperative. For example, I am currently writing a book on an Italian painter of the Baroque age and my plans include, indeed the book demands, many trips to Italy and other European countries. It simply cannot be done in our libraries and without visits to Italian museums and churches time and time again. Taxation of this work, which is intimately related to my position and teaching seems contradictory to the professed interests of the Johnson administration. Likewise, the setbacks suffered by summer student programs, and even the curtailment of individual student trips I would find a serious blow to the education of American students. And this seems to be the inevitable consequence of the proposed legislation.

Thus I urge you and your colleagues to consider this problem most seriously, balancing against the economic crisis of the balance of payments the vital role of education in the United States.

Thank you very much for the time and attention given to my thoughts.

Sincerely yours,

RICHARD E. SPEAR,
Assistant Professor.

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

DEAR MR. CHAIRMAN: I have received many letters from my district opposing the proposed travel tax program now in hearings before your committee.