

However, I think that none expresses so sincerely and succinctly the effect of the proposed restrictions on our elder, retired citizens as that of Mr. Henry A. Skorga which I am enclosing. If it is possible I would like to have Mr. Skorga's letter made a part of the hearing record.

No reply to this letter is necessary.

Sincerely,

LARRY WINN, JR.,
Member of Congress.

KANSAS CITY, KANS.,
February 7, 1968.

Representative LARRY WINN, JR.,
Washington, D.C.

DEAR SIR: As residents of your district I am writing to ask your help in getting some fair exemptions in the proposed tax on European travel.

I am 69 years of age, my wife is 67. Our finances are limited. We have saved for years to visit relatives in Europe. Our passage has been booked for some time, on the Bremen for May 18. We had planned on buying a Volkswagon (small) here and having it delivered there. Our relatives are scattered in different villages and countries. A car is a necessity to get from village to village. It will be impossible to avoid hotels and restaurants. I ask you, how can this be done on \$7 a day? We plan to be gone 90 days. We can't afford to pay a large tax on our return. We have been paying tax on tax all our lives.

Our relatives are old and so are we. If we don't go now we won't be able to go at all.

This is a real hardship on retired people.

We go tourist class and are not people who spend lavishly, but there are necessities that have to be met when traveling.

Please see what you can do for people like us.

Sincerely,

HENRY A. SKORGA.

STATEMENT OF AMERICAN COUNCIL ON EDUCATION, AMERICAN ASSOCIATION OF JUNIOR COLLEGES, AMERICAN ASSOCIATION OF STATE COLLEGES AND UNIVERSITIES, AMERICAN ASSOCIATION OF UNIVERSITY PROFESSORS, ASSOCIATION OF AMERICAN COLLEGES, ASSOCIATION OF AMERICAN UNIVERSITIES, COUNCIL OF PROTESTANT COLLEGES AND UNIVERSITIES, AND NATIONAL ASSOCIATION OF STATE UNIVERSITIES AND LAND GRANT COLLEGES

We have studied with care the proposals for restricting travel outside the Western Hemisphere, placed before the House Ways and Means Committee on February 5, 1968 by the Secretary of the Treasury. As associations representing American higher education, it is our obligation to consider the probable effect of these proposals upon students, scholars, and academic administrators who travel abroad for study, teaching, research and other professional purposes.

Fully aware of the gravity of the balance of payments problem we have concluded nonetheless that the balance of the national interest would not be achieved by the imposition of the proposed expenditure taxes on professional academic travel.

In principal, we of course share Secretary Fowler's view that the proposed restrictions are "uncongenial." In practice, we believe that they will unwisely limit bona fide academic programs and relationships which this Government has itself encouraged and supported for over twenty years.

The Secretary's own testimony indicated that student and scholarly foreign travel comprise about 5% of the total American travel abroad at which the proposed measures are directed. The exemption already provided in the pending proposals for long-term (over 120 days) foreign travel of students and scholars further reduces in prospect the number of academic travellers who would presumably be liable to taxation. The relatively insignificant outflow of dollars, therefore, which might be stemmed by the imposition of expenditure taxes upon short-term academic travel does not, in our judgment, compensate for the educational and professional losses likely to be sustained.

STUDENT STUDY-TRAVEL

As we have analyzed them, the proposed restrictions will bear most heavily upon short-term academic travel normally undertaken during the summer