The point we wish to make is that there is no defensible way to distinguish between the educational validity of a study experience abroad of more than 120 days and one which is of shorter duration.

For this fundamental reason, we would hope that this Committee would exempt from the proposed foreign expenditure tax individuals who are enrolled in a full course of study at a foreign educational institution, or are engaged on a full-time basis in educational activities directly related to a course of study leading to a degree that they are undertaking at a U.S. institution. We also would propose exemption for teachers, scholars, professors and educational administrators who are abroad on educational assignments whose relevance to their professional work is attested to by their schools or institutions.

We want to bring the Committee's attention to a special problem related to individuals who serve for short periods on development projects administered by non-profit agencies.

The U.S. is committed to assist the economic and social development of the less developed countries of the world and encourages similar efforts on the part of private, non-profit organizations. Many of these organizations, including IIE, universities and foundations are actively engaged in projects around the world which rely upon the services of American consultants, advisers and teachers who remain abroad for less than 120 days. In the past year, IIE, alone, has spent almost 100 senior persons abroad on short-term assignments to assist in the planning and administration of overseas projects. Some may conduct instructional classes in the brief period they are abroad but most are engaged in working with their foreign counterparts in an advisory capacity to plan, for example, a curriculum in the sciences for high school children in Pakistan, to develop an inter-university program of graduate business administration in the Philippines, or to advise on economic development in Ghana.

To have to pay a sizable tax on the foreign travel and living expenses of men employed as short-term consultants would appreciably increase the cost of employing this important category of assistance for these projects and undoubtedly reduce our ability to employ them. The additional administrative procedures necessitated by the imposition of this tax are very likely to add to the general costs of the project administration. Both increments of cost add non-productive expenses which cut into funds for program purposes.

The issue is made more complex by the fact that organizations such as IIE and universities frequently conduct overseas projects as contractors to such government agencies as AID and there seems to be an anomaly in imposing a tax on consultants who are retained on behalf of and, indeed, are being paid out of government funds.

We suggest, therefore, that under any circumstances, consultants, advisers, teachers, and others serving on development projects administered by non-profit agencies, who are abroad for less than 120 days be exempt from the proposed foreign expenditures tax and the transportation tax.

The objectives which this proposed legislation seeks to achieve are, we know, shared by all citizens. The exemptions we propose will not, we believe, seriously impair our efforts to achieve these objectives and will at the same time spare from undue burden an essential aspect of our national life and of our relations with other countries.

College Art Association of America, Marvin Eisenberg, President

Resolution

At the annual meeting of the College Art Association of America held in St. Louis on Januray 26, 1968, the following resolution was passed:

"We wish to express our profound dismay at the announcement of proposed restrictive measures which would limit the possibility of travel by individual citizens outside the Western Hemisphere. The nature of our profession requires us constantly to visit other countries, if we are properly to know and understand original works of art and if we are to make known to others our own discoveries in pursuit of historical truth. Our culture is surely one of the strongest and most creative defenses in these difficult times against the forces opposed to basic principles of our way of life, but American culture cannot continue to be worthy of our ideals unless as scholars and artists we can communicate freely with colleagues throughout the world. Our belief that dis-