While we appreciate fully the balance of payments problems we cannot believe that it will best serve the national interest to curtail or, in some instances, to make impossible, by the imposition of the proposed taxes, foreign travel by scholars whose legitimate research interests require them to go abroad. I therefore strongly urge that travel for scholarly purposes—whatever its duration—be exempt from the proposed expenditure tax.

The exemption already provided in the pending proposals for long-term (over 120 days) foreign travel of scholars is a welcome one, and much appreicated. But the nature of the academic year is such that research scholars often must travel within the summer months. Much of the research thus conducted is clearly in the national interest and is not infrequently prompted by the needs of the Federal government and supported by Federal funds.

In view of Secretary Fowler's testimony that student and scholarly foreign travel comprises about five percent of the total American travel at which the proposed measures are directed, it appears that only an insignificant outflow of dollars would result from short-term scholarly travel. The damage to scholarly research that would be caused by the imposition of expenditure taxes upon short-term scholarly travel does not seem to us warranted by the minor alleviation of the balance of payments problem that could be expected.

I hope that the views expressed here can be included in the record that the Ways and Means Committee is compiling.

Yours sincerely,

FREDERICK BURKHARDT, *President.*

AMERICAN ASSOCIATION OF UNIVERSITY WOMEN,
Washington, D.C., February 27, 1968.

Hon. WILBUR D. MILLS,
House of Representatives,
House Office Building, Washington, D.C.

DEAR MR. MILLS: The Board of the American Association of University Women at its meeting on February 24–25, 1968, approved the following statement which it wishes to bring to your attention.

We would regret it deeply if the government finds it essential, because of the balance of payments crisis, to tax expenditures on overseas travel as we feel it strikes at our long established principles of encouraging free movement of people and of developing international understanding through face to face contacts. We also fear that restrictions on trade, investment and travel may have serious repercussions on those we have hoped to help abroad and also lead to a spiral of retaliatory action.

If, however, the tax on personal expenditures abroad is established, we strongly urge reconsideration and extension of the exemptions so that they are related to the purpose of the trip and not to the length of time spent abroad. Purposes justifying exemptions should include student experience abroad related to their education, faculty research, professional enrichment and attendance at duly attested conferences. In all cases the provisions should make allowance for the 14 day leeway already provided in the proposed measures. This statement, proposed by the AAUW Legislative Program Committee at its meeting on February 23, 1968, has been endorsed by a motion in the IFUW–AAUW[1] Liaison Committee meeting on the same date, and by the AAUW Board of Directors on February 25, 1968.

BOARD OF DIRECTORS.

[1] IFUW—International Federation of University Women.

THE AMERICAN POLITICAL SCIENCE ASSOCIATION,
Washington, D.C., February 2, 1968.

Chairman WILBUR D. MILLS,
U.S. House of Representatives,
Washington, D.C.

DEAR CHAIRMAN MILLS: I want to call your attention to the hardship imposed upon students, teachers and scholars by the Administration's proposed tax actions on travel to Europe.