

Many students, teachers and scholars use the summer for study in Europe, for research, or for both combined with teaching. They either finance their own travel or finance it in part through fellowships and scholarships. Any increase in cost certainly will impose a hardship and work directly in opposition to our long established policy of encouraging study and research abroad.

In addition, the proposed tax actions discriminate against all students, teachers, and scholars whose work requires travel outside the western hemisphere. Those whose work takes them to Latin America are not penalized but they contribute no less to a balance of payments deficit.

Finally, the proposed taxes discriminate against those students, teachers, and scholars who are least well off. The tax is regressive; it hurts the poor, the younger and less well paid; it hardly affects the wealthy, established and highly paid. The proposed tax on expenditures in Europe is especially hard on students, teachers and scholars who need to be in Europe for the whole three months of the summer. Many feel this will prohibit their going.

We have many calls at our office protesting the proposed tax, calling attention to its unfortunate features, and pointing out how very harmful the present uncertainty is for those who must make plans now. For example, many people have already made plans, made ship reservations, and paid deposits that cannot be refunded; if unable to go, they suffer a real loss.

I do hope that you will take the above matters into consideration in making up your mind about the proposed taxes.

With best wishes,
Cordially,

EVRON M. KIRKPATRICK,
Executive Director.

THE CALIFORNIA STATE COLLEGES,
OFFICE OF THE CHANCELLOR,
Los Angeles, Calif., February 16, 1968.

Hon. CECIL KING,
Member of Congress,
Washington, D.C.

MY DEAR CONGRESSMAN KING: I enclose herewith a statement relative to restrictions on overseas travel which I hope you will pass on to Honorable Wilbur Mills and have *made a part of the record of the hearings on the proposals.*

Your cooperation and assistance are greatly appreciated.

With best wishes, and warmest personal regards,
Sincerely,

WALTER P. COOMBS,
Director, International Affairs.

STATEMENT OF MR. WALTER P. COOMBS, DIRECTOR, INTERNATIONAL AFFAIRS,
CALIFORNIA STATE COLLEGES

We wish to bring to your attention the views of the California State Colleges on the proposed overseas travel restrictions.

The California State Colleges operate ten overseas study centers in seven foreign countries providing an unequalled opportunity for a selected group of superior students to pursue studies in specialized institutions abroad.

The value of these programs to our country is unquestioned. Specialists are trained in languages such as Chinese, Japanese, French, Spanish and German. Many of these will teach foreign languages in our public schools. Students pursue courses not generally available on their home campuses in important technical fields.

A tax on the students and faculty would make much more difficult student and faculty participation in these programs. Students attending California State Colleges are frequently from low and middle income families. The majority of our participants require loans to finance their study. By making that study more burdensome, it is less likely they would participate in the program. It would be unfortunate if overseas study would be limited to those students from families in the higher income brackets.

We respectfully request that an exemption from proposed taxes be granted to students and teachers and administrative personnel and their dependents for the full period of their time abroad. To do otherwise would jeopardize existing