

THE UNIVERSITY OF CONNECTICUT,  
SCHOOL OF LAW,  
February 28, 1968.

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

DEAR MR. MILLS: On February 22 the New York Times published the enclosed letter to the editor which I forwarded to them.

I am sending you this copy with the thought that you may see fit to add it to the public testimony being given before your Committee in connection with the proposed foreign travel tax.

Very truly yours,

ROBERT WHITMAN,  
Associate Professor of Law.

[From the New York Times, Feb. 22, 1968]

#### REDTAPE IN TRAVEL TAX

THE UNIVERSITY OF CONNECTICUT LAW SCHOOL,  
West Hartford, February 14, 1968.

#### To the Editor:

The Administration's proposals for taxing overseas travel highlight the lack of attention our drafters of legislation can pay to the practical problem of involving taxpayers in a mountain of red tape, establishing an administrative nightmare for enforcing the collection of our taxes and encouraging tax evasion.

The Treasury has asked for both a flat excise tax on overseas transportation and a graduated tax on daily expenditures abroad.

The procedure which it envisions to implement the collection of the latter tax requires the overseas traveler to estimate at the time of his departure the amount of money he is likely to spend abroad. He must then pay a tax based on this estimate on his departure and file a statement of the amount of money he plans to take with him.

Upon returning, another statement must be filed to indicate the money brought back to this country. Then, within sixty days, a summary statement—a formal tax return—must be submitted.

Undoubtedly, it will be the paper work, rather than the tax, that will discourage travel abroad. If, in spite of all this, an overseas trip is taken, the temptation to the taxpayer to attempt to evade the tax appears formidable in view of the obvious difficulties which will arise in auditing returns. If a tax on overseas travel makes any sense, a tax which is more realistic from the standpoint of implementation is called for.

ROBERT WHITMAN,  
Associate Professor.

PEOPLE-TO-PEOPLE,  
Washington, D.C.

HON. WILBUR MILLS,  
House of Representatives,  
Washington, D.C.

DEAR SIR: This memorandum is presented in behalf of the People-to-People organization as it is involved in travel activities through its various committees. It should be emphasized at the outlet that People-to-People is a private, non-governmental, non-profit organization. It is financed solely by funds from the private sector in the form of contributions from foundations, corporations, individuals and from membership dues and nominal fees for services rendered.

The movement was launched by President Eisenhower in 1956 and for the first five years of its activity was given administrative guidance and support by the United States Information Agency. In 1961 it became a private corporation with a Board of Trustees composed of nearly one hundred distinguished American citizens. General Dwight Eisenhower served as Chairman of the Board until a year ago. He continues as Chairman Emeritus and maintains a keen interest in the total operation. The present honorary chairman is President Lyndon B. Johnson. The Honorable George V. Allen now serves as Chairman of the Board of Trustees, having assumed the position at General Eisenhower's request. The