

GENERAL CONFERENCE OF SEVENTH-DAY ADVENTISTS,
Takoma Park, Washington, D.C., March 5, 1968.

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

DEAR SIR: It has been brought to the attention of this organization that the House Ways and Means Committee is giving consideration to legislation which proposes to impose a tax on fares for U.S. residents traveling abroad, a tax on spending outside the Western Hemisphere, and to adjust certain privileges with respect to customs duties. We understand that the purpose of this proposed legislation is to assist in correcting the United States' balance of payments situation.

The proposal makes provision for exemption from tax on spending outside the Western Hemisphere for students, and business and professional people and others under certain conditions.

The world headquarters of the Seventh-day Adventist church organization is located in Washington, D.C. In order to guide the affairs of the church on a unified world-wide basis, and to sponsor its sound development, and to supervise its religious, charitable, philanthropic, and missionary activities, considerable overseas travel on the part of our church officials is both desirable and necessary. Such travel is not for pleasure nor profit. It is limited to such comparatively short periods of time as are appropriate to the needs, usually less than 120 days.

We respectfully request that should your Committee find it desirable to recommend the passage of legislation along the lines suggested, specific provision be made to exempt church officials traveling abroad on official business of the church from the following proposals:

- (1) From tax on overseas travel whether by ship, land, or air.
- (2) From tax on authorized reimburseable spendings abroad.

We believe this request is reasonable and justified, and shall appreciate your favorable decision.

Yours sincerely,

W. L. PASCOE, *Assistant Treasurer.*

NATIONAL COUNCIL OF THE CHURCHES OF CHRIST IN THE U.S.A.,
DIVISION OF OVERSEAS MINISTRIES,
New York, N.Y., February 29, 1968.

MR. JOHN M. MARTIN, JR.,
Chief Counsel, Longworth House Office Building,
Washington, D.C.

DEAR MR. MARTIN: I am writing concerning the hearings by the House Ways and Means Committee in regard to taxes on foreign travel.

In its recent meeting at San Diego, on February 21, the General Board of the National Council of the Churches of Christ in the U.S.A. considered the proposals being made by the U.S. Treasury. In the debate on this matter the following points were made:

1. There are clear and important values in maintaining the highest level of personal exchange among peoples and societies.
2. The international programs of the churches in ecumenical fellowship, mission and service require extensive international travel by a great many Christians, which these measures would hamper.
3. There is substantial difference of expert opinion about the relative importance of maintaining a favorable balance of trade in comparison with other economic goals. There appear to be other and less negative ways of dealing with the balance of payments problem.
4. The taxes proposed appear likely to have a regressive effect and to be very difficult of equitable enforcement.

In light of this discussion the General Board adopted by unanimous vote the following Resolution:

Resolved that international travel be encouraged and increased rather than subjected to economic restrictions. It provides major opportunities for cultural and personal exchange that contribute to understanding and peace among nations, and it is essential to expression of Christian fellowship, mission and service.

The problem of balance of payments should be dealt with by other means. Among these are the encouragement of travel here by citizens of other countries,