obvious that the intent of these proposals is to ban travel outside the Western Hemisphere and not just to deter travel, thereby curbing the free movement of a

Whereas, the proposed travel tax represents an abridgment of the historic liberty of Americans to travel freely to the destinations of their choice and would effectively isolate Americans from the cultural traditions which are a treasured

element in the nation's heritage; and

Whereas, the proposed new tourist tax would make a mockery of the established principal of voluntary compliance of taxpayers, because if Americans are to be asked to estimate their travel expenses and are made subject to spot checks to determine just how much money they are taking with them, they will inevitably fall into the kind of evasive practices that has become almost normal in some other countries, and such a result could thoroughly undermine taxpayer morale

and morality, and
Whereas, the administration proposal would be expensive and ineffective as well; it would inevitably create the need for a large government bureaucracy maintained at additional costs to the taxpayer and would almost surely result in retaliation through similar restrictions by foreign governments, even to the extent of outright prohibition of their citizens to travel to the United States, and

Whereas, the Special Presidential Task Force under the chairmanship of Robert M. McKinney has proposed some far better ideas than the travel tax to ease the balance of payments problem, which proposals would increase tourism to the United States as the soundest means of resolving our present balance of payments deficit, and

Whereas, such proposals would have behind them the full resources of the travel industry and would embody the positive principal of encouragement to travel instead of the negative approach by the Treasury Department.

Therefore, be it resolved:

1. That the undersigned do protest the proposed travel tax and urge the Congress of the United States to decline to enact legislation putting it into effect.

2. That the administration abandon its proposals for the restriction of travel, and instead adopt the recommendations of the Special Presidential Task Force to attract foreign visitors to the United States and otherwise promote a positive encouragement of travel.

3. That copies of this resolution be forwarded to Senators Fong and Inouye, Congresswoman Mink and Congressman Matsunaga urging them to assist in preventing the restrictive tax, and to aid in the positive encouragement of foreign visitors to this country.

[The Resolution was signed by 92 individuals representing numerous travel and related businesses.]

> AIR, LAND, SEA, TRAVEL AGENCY, Little Rock, Ark., February 14, 1968.

Mr. WILBUR D. MILLS, Committee On Ways and Means, Washington, D.C.

DEAR Mr. Mills: Never having the opportunity to meet you personally, I feel that I know you from the numerous times that I have voted for you and we have many mutual personal friends—namely Dr. Bob Robins for one, whom I have heard speak of you on numerous occasions, HOWEVER, this is the first time that I have had occasion to send an official letter to you regarding a problem close to my heart since it affects so many of us small business people directly to the extent that we could be put out of operation should the Fowler Proposed Tax on Travel go into effect.

As a Travel Agent, we have such a small number of members as a whole, that I realize we carry no weight as a group, but when you take into consideration the other business associated with Travel who would be involved not to mention the other business associated with Travel who would be involved not to mention the people who book our services, it seems highly unfair and certainly not our usual Democratic Way of Life to be told WHERE, WHEN, and HOW MUCH we can spend on the Vacations which some of us work for years to enjoy that TRIP OF A LIFETIME—namely EUROPE. Should the tax go thru, it will make people who want to avoid the tax simply purchase their tickets thru Canada or Mexico Offices, whom we have been informed are already set up to handle tickets for U.S. Travelers to avoid the Tax.