

month. We are opposed to the legislation for a number of reasons but primarily the following:

1. The livelihood of at least one quarter million citizens engaged in the transportation industry will be in danger.
 2. The rights of millions of Americans are in jeopardy.
 3. These same Americans should not be made to pay for the failure of the Treasury Department and the U.S. government to cope with the imbalance problem in a constructive manner.
 4. It is against the American principal of free and unrestricted movement.
 5. It is an unworkable solution.
 6. It is a discriminatory legislation and is in all probability unconstitutional.
- May we go strongly on record as objecting most vehemently to any affirmative votes on this legislation.

Sincerely yours,

ESTELLE MARTENS, *President.*

DAUGHERTY TRAVEL AGENCY,
Allentown, Pa., February 12, 1968.

Mr. WILBUR D. MILLS,
Chairman, Committee on Ways and Means,
1102 Longworth House Office Building, Washington, D.C.

DEAR CHAIRMAN MILLS: The restricting of travel by American by way of a travel tax is a most discriminatory and unjust restriction, not only from my viewpoint as a travel agent, but from the viewpoint of the general traveling public. The well-to-do will find means of circumventing the tax; the average American will be the one to suffer.

There are alternative means of dealing with the balance of payments deficit, without seeking out one segment of American business.

Please, accept this letter of protest from this travel agency and its many, many clients, and include it in the official records of the hearing.

Very truly yours,

F. W. DAUGHERTY, Jr.

EMCOR TRAVEL, INC.
New York, N.Y., February 29, 1968.

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

DEAR MR. CHAIRMAN: As President and Owner of a typical Retail Travel Agency, I would like to direct to the attention of your Committee a brief summary of what seems to be the reactions of our clients to a travel tax, as well as our own thoughts. I have read so much that has been accurately reported and already filed with your Committee that I hesitate to add to the volume. However, if I may be permitted to summarize a few points, I would be most grateful.

1. *5% Sales tax on all travel tickets.*—Everyone will go along with this tax, happily so, feeling they are helping out *provided* this tax is applied without exceptions, save Federal Employees traveling on Government assignments. Yes, this means no more tax-free foundations moving large charter groups without a travel tax, churches, educational people et al. ALL or NONE.

2. *Total opposition to a head tax or restrictive money measures.*—No one is convinced this type of taxation or restrictions is necessary and that the government should look to far more expensive, wasteful programs to cut than this.

3. *Equality of taxation as to income.*—Not possible. Travel is not compulsory and no money is spent on private travel that has not already been saved in advance and comes out of their disposable income. After people have paid their annual tax bill and have managed (often by absolute personal sacrifice) to have a few dollars left over, they are *not* going to be cooperative in declaring this money to government agents. The resentment on this item is amazing and vicious.

4. *Conclusion.*—Compiling all the statements regarding the pros and cons, coupled with the actual need versus the "whipping boy" attitude on the Travel Industry and all its multi-parts, my humble recommendation to your Committee would be to report out a fair (no exemptions) tax on travel tickets and leave the rest alone.

Thanking you for your kind attention, I remain,

Respectfully yours,

HARRIETT EMERSON (Miss).