

transportation, and (2) temporary graduated tax on expenditures in connection with travel outside the Western Hemisphere, I wish to emphasize, after having discussed this with fellow members of my profession and many members of the general public completely divorced from my profession, that I am unalterably opposed to this legislation for the following reasons:

FORMAL STATEMENT

1. The proposed legislation is discriminatory and unjust and may well be unconstitutional.
2. It is unenforceable, unworkable and leaves too many loopholes.
3. It is against the American principle of free and unrestricted movement.
4. It is a short-sighted expedient which will not solve any problems but rather create more serious problems in the future.
5. The livelihood of our 200,000 citizens is in danger, the rights of millions of Americans are in jeopardy. Mr. Fowler's proposals are a confession of failure, the failure of the Treasury Department to cope with the imbalance problem in a constructive manner.

I trust that this protest will be properly channeled to create its most effective impact on your committee's weighty decision.

Respectfully submitted,

JOHN P. MADDEN,
Executive Manager.

GELSTON JUDAH TRAVEL ADVISORS,
San Francisco, Calif., February 19, 1968.

HON. WILBUR D. MILLS,
*Chairman, Committee on Ways and Means,
U.S. House of Representatives,
Longworth House Office Building,
Washington, D.C.*

DEAR MR. MILLS: In your consideration of the Secretary of the Treasury's travel tax proposal, which I understand is due presently for a public hearing by your Committee, I should like to go on record as being completely opposed to any such legislation as proposed by Mr. Fowler for the following reasons:

1. The proposed program is discriminatory and unjust, based upon inaccurate and misleading statistics, and in this writer's opinion it is unconstitutional.
2. The proposed program is unenforceable, unworkable, and leaves many loopholes. To illustrate: If travel within the Western Hemisphere is permitted without penalty of tax, what is to prevent both travelers and business enterprises to remove their physical goods and selves to other geographic areas within the Western Hemisphere where valid U.S. passports are not required, then at these points complete arrangements to points abroad, resulting in a TOTAL loss of business from the approximate 6,000 to 7,000 travel agencies within the U.S.A. who either will be forced out of business or who will close their offices within the U.S. and remove their business to such points as Canada, Mexico, The Bahamas or the Central American States further eliminating a prosperous business enterprise from the American scene.
3. The entire act is in contradiction to the American principle of free and unrestricted movement. It is an isolationist act which will reduce any hope of world peace through knowledge of and mutual understanding of other people, and will bring the United States into a new period of Dark Ages, wherein truth and knowledge are buried by bureaucratic confusion.
4. The proposed legislation is a short-sighted measure which will not solve any problems but rather will create more serious problems in the future. Consider the type of policed state we would be headed for should any part of this proposed legislation be enacted.
5. The waves which ultimately will be generated by the enactment of such legislation, the chaos and disaster will be unthinkable. The livelihood of 200,000 citizens is in danger, the rights of millions of Americans are in jeopardy. So that you may know that President Johnson and the Secretary of the Treasury already have brought irreparable hardship to my own business and to the travel industry in general, I am attaching herewith photostatic copies of letters of cancellation which I have received from long-time clients whose continued patronage is the backbone of my business.

I have figured the proposed tax on one of these tours alone, which would have come to \$1,914.83! Obviously, any law-abiding citizen who is in a position to take