

politan France and we are enjoined not to go to Europe. As far as money payments are concerned, Martinique is France. On the other hand, travel to such cooperative countries as Great Britain and Scandinavia is lumped in with the gold buyers of France and Belgium.

The administration has made many statements to the effect that it is interested in attracting more European visitors to this country. In past years many other countries have had the same desire, to attract more visitors to their shores. They have invested in tourist offices over here to publicize and promote themselves. This has paid off as we know because Americans have been visiting their countries in great numbers. Yet we have not even made a serious effort. Spain, Canada, England, Argentina and even India spend more per year than the United States to attract tourists. Per capita, the United States spends .02¢ per year compared with .50¢ for Canada or even .13¢ for Great Britain. Per visitor we spent .39¢ whereas Great Britain spent 2.61¢. It is ironic that we who spend so much domestically on advertising and promotion, so much that we become immune to the constant pitch, find promoting ourselves overseas to be not worth the trouble. Yet on the other hand it is felt that the way to solve the problem is to restrict the liberty of the citizen in an unprecedented manner. There is something wrong with this way of thinking, something out of touch with the meaning of America.

The very proposals themselves are products of an ivory-tower-mentality, dreamed up without regard to the practicality of the situation or to the mechanics of the industry. The mere complexity of the tax and its administration will be an invitation to evasion. Since the purpose of the tax is prohibition rather than revenue-collection, it would not succeed in its aim. Rather it will create a new black-market, a whole new category of gray areas for individual conduct. It is a misuse of the taxing power, which ought to be used for revenue producing and not for enforcing policies or other laws, good or bad.

It is impractical to tax transportation after arrival in Europe at a different rate from other transportation. Airline tariffs are drawn up in such a manner that to divide the fare at some arbitrary point would be discriminatory and unjust. That a person stops in London first rather than Rome should not be a reason for taxing him more or less. The taxing proposal regarding cruises which go outside the Western Hemisphere is the work of one who prefers complexity at the expense of reason. And the idea of paying an estimated tax before departure can only be compared to posting bond to get out of the country. The imagination boggles at the added time needed at airports, at the vast increase in personnel in the Internal Revenue Department, at the proliferation of forms, at the many amendments that will be needed to cover loopholes and add complications, and at the costs, both monetary and spiritual, of administering the whole program.

The administration says this tax will only be temporary. How often have we heard that before? Even with the best of intentions, our government seems to find it necessary to perpetuate "temporary" taxes and other legislation year after year. I am sure the legislators are well aware of the many "temporary" items which remain in effect. I am reminded of the "temporary" Navy buildings in Washington built during World War I which are very much in use today!

The proposal of a tax on international travel is a most dangerous and pernicious precedent which if allowed to become law will plague us for years to come and make a mockery of our pretensions of individual liberty to travel.

Very truly yours,

PAUL H. SILVERSTONE,
Secretary-Treasurer.

TRAVELERS TRAVEL BUREAU,
New York, N.Y., February 12, 1968.

Mr. WILBUR D. MILLS,
*Chairman, Committee on Ways and Means,
House of Representatives, Washington, D.C.*

DEAR MR. MILLS: We wish to place our objection on record of Mr. Henry Fowler's Travel Tax Proposals as discriminatory and unjust. We feel that a tax on plane—steamship—or railroad transportation could be levied and controlled, whereas a percentage on money spent on other travel services would discourage tours that would put thousands of transportation personnel as well as small travel agents like ourselves out of business and in the unemployment line of dependence, receiving checks on which no tax is paid to the Federal Government, rather than earning a living on which 20% and more is turned over in Federal tax alone.