tion of information to which the public is entitled in virture of the constitutional guarantees" (emphasis supplied).

The tax proposed by Mr. Fowler, like the tax in the *Grosjean* case, is "seen to be a deliberate and calculated device in the guise of a tax" to limit the public in the exercise of a constitutional right.

These two decisions are controlling here. The issue is simple. May Congress impose a tax for the express and announced purpose of preventing large numbers of citizens from exercising a constitutional right to travel, which in practice will not prevent a small class of the rich from the exercise of the right thus denied most other citizens?

The answer to this question seems obvious. I submit that the Committee should reject this plainly unconstitutional proposal.

Respectfully submitted.

NELSON TROTTMAN, *Lawyer.*

New York, N.Y., February 23, 1968.

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

DEAR CONGRESSMAN MILLS: I submit the following statement for the consideration of the Committee on Ways and Means in connection with the hearings on the proposed travel tax. It is requested that this statement be made a part of the printed record of the Committee hearings.

I should like to comment upon one aspect of the travel tax program as set forth in the Technical Explanation prepared by the Department of the Treasury and submitted to the Committee on February 5, 1968. I believe the recommended exception for lengthy business trips is inadequate in its scope, will work obvious inequities and in some cases may well bring about a result adverse to the United States balance of payments concern.

Proposed exception for lengthy business trips

While the general concept of taxing, subject only to minor exceptions, bona fide business travel hardly warrants uncritical acceptance—the American executive travelling six weeks in Europe to promote sales of his company's products does not readily appear a necessary object of an exaction motivated by a balance of payments concern—the subject of this commentary is of narrower compass. Assuming the Committee determines that the purpose of the proposed tax or a consideration of enforcement requires that business trips be included generally and excepted selectively, it is submitted that as presently proposed the travel tax establishes categories of exception that discriminate and penalize in a manner neither necessary nor desirable to carry out the objects that the tax is intended to accomplish.

On page 5 of its Technical Explanation the Department of the Treasury describes the proposed lengthy business trip exception as follows:

"An individual (and his dependents) shall be considered on a nontaxable trip if he is outside the Western Hemisphere for at least 120 *consecutive* days while engaged on a full-time basis in a trade or business or profession. This category of exceptions will cover the case of an employee who is transferred abroad by his employer for more than 120 days, an individual who goes abroad to teach on a full-time basis in a foreign school, and a professor on a sabbatical abroad who is doing research on a full-time basis in connection with his trade or business.

"If the student, teacher, employee, or businessman, does not spend a total of more than 14 days outside the Western Hemisphere before and after the period he is carrying on exempt activities, his entire trip would be exempt. If he stays longer than 14 days, thus converting his trip to a partial vacation trip, he (and his dependents) would be considered on a taxable trip, but would be permitted to exclude all expenses incurred during the period he is engaged in the exempt activities.

"If the student, teacher, employee, or businessman does not stay abroad for the prerequisite 120 *consecutive* days, his trip would be taxable unless he could not have reasonably foreseen the circumstances which caused him to cut his trip short." [Emphasis supplied]