

The point he is making is that in California's case, perhaps the derrick itself will be within the area that has been declared to belong to the State of California, but the mineral will be out a mile or so, and they are going to slant-hole out there to where it is in the Federal Government's area, and I dare say that probably isn't going to work. I don't know.

The CHAIRMAN. Governor, I don't know anything about the tax law, but I submit that the only doctrine that could possibly apply would be domicile.

In other words, you can select income taxes and other taxes from a citizen of Louisiana that is domiciled there, maybe working in Africa. It has nothing to do with the concept that the lands are adjacent. I am sure that is the law.

Governor McKEITHEN. I think Senator Kuchel was leading me up to something. I think he is going to pull the rug out from under me, and I am anxious to see if maybe he can. You are a good, skillful examiner. You and I haven't disagreed yet, Senator. We have been right along together.

The CHAIRMAN. You are waiting for the other shoe to fall.

Senator KUCHEL. We are doing pretty well. We are doing pretty well.

Governor. McKEITHEN. We are together all the way so far, I think.

The CHAIRMAN. Senator Ellender has a comment.

Senator ELLENDER. I was one who participated in the debates on the tidelands, and it is my considered judgment that if an act of Congress had been presented at any time, before oil was discovered, to make all the coastal lands adjoining a State a part of the State, that there would have been no question that the act would have passed.

But the fact that a lot of oil had been found in the coastal waters of the Gulf of Mexico to the South of Louisiana interested a lot of Senators from the inland States, and I thought at the time—in fact, I was assured at the time that the bill as introduced would pass. In other words we had sufficient votes to pass the bill although we claimed all land adjoining Louisiana because the law was on our side.

If the Federal Government decided to build any kind of facility on waters adjoining any State, it had to obtain permission from the State. And we had quite a few decisions indicating that all of the lands adjacent to States belonged to and were part of the State.

And it was on that assumption that I concluded to vote as I did.

I remember certain compromises being offered. I don't recall the exact details, but if I had to do it over again, I think I would have accepted the compromises, because of the fact that there was quite a change in the temper and the views of Senators that developed after the debate started, and as I said, the law was on our side, and that is what prompted us to claim all of the land.

The decision of the Supreme Court, declaring a paramount right, changed the picture, and even though we lost, as a lawyer, I still think that the States own the land extending from their borders.

The CHAIRMAN. Thank you, Senator Ellender.

Senator Kuchel?

Senator KUCHEL. Senator, just to comment on what you have said, I am inclined to agree with much of your statement. I am going to ask consent, although it is part of my entire statement, I am going