

liquor tax in the State of Virginia, the question was raised on the floor of one of the Houses of the State Legislature as to whether this new tax would drive the people in Virginia across the Potomac into Washington to purchase liquor. Have you considered this in your proposal? I think we should attempt to determine whether to further local tax increases on alcoholic beverages, cigarettes, and beer, will cause this going back and forth and prevent each community from getting its proper revenues in a practical manner.

Mr. BACK. I couldn't agree more, Mr. Broyhill, that comparability within the area of tax levels is certainly desirable rather than to force some economic consideration based on the amount of tax. As I understand what the Virginia Legislature did, and I am really not sure of this—that they did subject their whiskey sales to their sales tax which had not been the case heretofore, which is really what we are proposing to do here. But maybe our proposal here would be at five percent instead of four as it is in Virginia on alcoholic beverages.

Mr. BROYHILL. I will appreciate it if you will check it out to make sure that we have the same taxes on beer and whiskey. I may not be able to make Virginia and Maryland and the District all agree.

Mr. BACK. It is difficult in Virginia because they have State stores, as you know, and do not really levy a tax on alcoholic beverages. as such. I believe this will probably be their first effort to levy a tax on alcoholic beverages that are sold in State stores.

Mr. BROYHILL. Not many Virginians drink, but for those few who do, we would like to encourage them to buy in Virginia.

Mr. DOWDY. Mr. Fuqua, do you have any questions?

Mr. FUQUA. Yes. I would like to tell Commissioner Washington, I think you made a very excellent statement. I certainly appreciate your giving your time and coming up to the Committee and giving us your views on this very important matter. I think we will have some action in this area, and I hope it is very soon.

TEACHER-AIDES

Dr. Carroll, there are a couple of questions relating back to what Mr. Sisk said. I hope that something can be done in this area of doing something for the problem children, because otherwise I think we will greatly retard the opportunities of some of those who are interested in learning. You mentioned the teacher-aides, and you stated that you would like to have the requirement, 60 semester hours of college credits "or the equivalent thereof." What do you mean by the "equivalent thereof"?

Dr. CARROLL. At the present time it requires that there be 60 semester hours of college credit shown before they can be employed as a teacher-aide, which is a GS-4 level. The equivalent thereof would be if these people who would be aides had received special training in the work that we would expect of the teacher-aide, given by the school system or arranged possibly with a local college, and if they have had the experience possibly at a lower level, even possibly a GS-2 or even in secretarial work, which we consider gives them a knowledge of how schools operate, we would consider it helping them to become fully qualified. In other words, it would not be a rigid 60-hour qualification but a combination of experience.