

Mr. OSWALD. I would say this is one of the greatest efforts in the institution, both in the area of either moving in some direction toward a beefed-up summer session or a broader offering through a summer program, although, frankly, the institutions that have formalized these have been disappointed in the actual enrollment in the summer programs, which don't really indicate that you save as much as you think you would.

I think in the area of interinstitutional cooperation on programs, there is great progress being made in many of the institutions.

This is not only related to savings in capital, but savings in operation, whereby courses of any unique nature that are given in one institution may suffice for a network of institutions.

Mr. BRADEMAs. I just have one observation and one final question, Madam Chairman.

You are obviously concerned, and I think you ought to be, as all of us on this subcommittee are, about the shortage of funds for academic facilities for colleges and universities, and you are distressed about the cutback in the President's budget request, as most of us on this subcommittee are also.

But at the same time, sharing your view on that matter, I am distressed that we don't see more vigorous action on the part of State legislatures and Governors to press for a change in the tax structure in the several States.

There are all these cries of distress that go up and people turn to Washington, D.C., to solve their problems, but I would like to see a few State politicians get out and show a little leadership and fight for progressive income taxes in the State legislatures if they are really serious about States' responsibilities and States' rights.

It may well be that the pressure on you college and university fellows has to become so intense and your lives made so immensely unpleasant that you have to scream so loudly and we have to cut back your money here in Washington so drastically that somebody may decide to bring the State governments into the 20th century in terms of your tax structures.

When, therefore, you say to me that you have a limited tax base, I say that you are only describing the problem. I know that. The real question is, Why do you have a limited tax base?

Mr. MARTIN. I will say to you our legislature at this hour is considering an increase of from 3 to 5 cents in the State sales tax to support about a \$200 million increase over the biennium in the State budget.

Mr. BRADEMAs. I understand it is relatively easy to get an increase in the State sales tax because that hits everybody, but it hits everybody in a different way, depending on your income.

Obviously, it is a regressive tax. The tax I want to ask you about has to do with the student aid feature of this bill.

I read with interest the statement in the document representing the legislative policies of your two institutions in higher education about your hostility to the tuition tax credit proposal.

There is increasing support, I sense, in Congress, for some such proposal. I confess I have been somewhat skeptical about this being the way to resolve the problem of facilities because I fear the money