By Mr. HANNAFORD (for himself and Mr. MIKVA):

H.R. 12025. A bill to require that Government forms be discontinued or revised every 5 years and that new or revised forms shall be used only when necessary; to the Committee on Government Operations.

By Mr. MCDADE:

H.R. 12026. A bill to amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder; to the Committee on Ways and Means.

By Mr. MATSUNAGA (for himself and Mr. MIKVA):

H.R. 12027. A bill to amend chapter 73 of title 10, United States Code, to provide that no reduction shall be made in the retired or retainer pay of any person who elects to provide an annuity under the survivor benefit plan during any full month in which there is no beneficiary eligible to receive such annuity; to the Committee on Armed Services.

By Mr. OTTINGER:

H.R. 12028. A bill to establish a uniform and comprehensive legal regime governing liability and compensation for damages and cleanup costs caused by oil pollution, and for other purposes; jointly to the Committees on Public Works and Transportation, and Merchant Marine and Fisheries.

By Mr. PERKINS (for himself and Mr. PRESSLER):

H.R. 12029. A bill to authorize a career education program for elementary and secondary schools, and for other purposes; to the Committee on Education and Labor.

By Mr. ROGERS (for himself, Mr. BELL, Mr. DU PONT, Mr. DOMINICK V. DANIELS, Mr. FLORIO, and Mr. TREEN):

H.R. 12030. A bill to amend title 18 of the United States Code to provide criteria for the imposition of the death penalty for certain explosives related offenses; to the Committee on the Judiciary.

By Mr. ROONEY:

H.R. 12031. A bill to amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States; to the Committee on Ways and Means.

Mr. ST GERMAIN (for himself, Mr. ALLEN, Mr. BEARD of Rhode Island, Mr. BROWN of California, Mr. CORNELL, Mr. DOMINICK V. DANIELS, Mr. GILMAN, Mr. HELSTOSKI, Ms. KEYS, Mr. KOCH, Ms. MINK, Mr. MITCHELL of Maryland, Mr. MOAKLEY, Mr. OTTINGER, Mr. RIEGLE, Mr. RODINO, Mr. ROE, Mr. SCHEUER, Mr. YATRON, and Mr. ZEFERETTI):

H.R. 12032. A bill to amend the Federal Power Act to provide that public hearings shall be held prior to the Federal Power Commission granting rate increases for the interstate sale of electricity; to the Committee on Interstate and Foreign Commerce.

By Mr. SCHNEEBELI:

H.R. 12033. A bill to continue until the close of June 30, 1979, the existing suspension of duties on manganese ore (including ferruginous ore) and related products; to the Committee on Ways and Means.

By Mr. SKUBITZ:

H.R. 12034. A bill to increase the authorization for the Fort Scott National Historical Site; to the Committee on Interior and Insular Affairs.

By Mr. TEAGUE (for himself, Mr. BROWN of California, and Mr. ESCH):

H.R. 12035. A bill to authorize appropriations for environmental research, development, and demonstration; to the Committee on Science and Technology.

By Mr. VIGORITO:

H.R. 12036. A bill to amend the U.S. grain Standards Act to improve the U.S. grain inspection system, and for other purposes; to the Committee on Agriculture.

By Mr. WHALEN:

H.R. 12037. A bill to improve existing tertiary eye centers, to examine the delivery of eye care to the general public, and to study the feasibility of implementing a system of tertiary eye care centers throughout the United States; to the Committee on Interstate and Foreign Commerce.

H.R. 12038. A bill to amend title 38 of the United States Code to remove the time limitation within which programs of education for veterans must be completed; to the Committee on Veterans' Affairs.

By Mr. RANDALL:

H. Res. 1047. Resolution to provide for the further expenses of the investigations and studies to be conducted by the Select Committee on Aging; to the Committee on House Administration.

By Mr. ROBERTS (for himself and Mr. HAMMERSCHMIDT):

H. Res. 1048. Resolution providing for funds for the further expenses of investigation and studies to be conducted by the Committee on Veterans' Affairs; to the Committee on House Administration.

By Mr. STAGGERS:

H. Res. 1049. Resolution providing for the expenses for the second session activities of the Committee on Interstate and Foreign Commerce; to the Committee on House Administration.

MEMORIALS

Under clause 4 of rule XXII, memorials were presented and referred as follows:

300. By the SPEAKER: Memorial of the Legislature of the State of South Dakota, relative to the National Guard; to the Committee on Armed Services.

301. Also, memorial of the Legislature of the State of Rhode Island and Providence Plantations, relative to revenue sharing; to the Committee on Government Operations.

302. Also, memorial of the Legislature of the State of South Carolina, requesting Congress to propose or call a convention for the purpose of proposing an amendment to the Constitution of the United States requiring that the Federal budget be balanced; to the Committee on the Judiciary.

303. Also, memorial of the Legislature of the State of South Dakota, relative to deregulation of certain major modes of transportation; jointly, to the Committees on Public Works and Transportation, and Interstate and Foreign Commerce.

PETITIONS, ETC.

Under clause 1 of rule XXII.

402. The SPEAKER presented a petition of the Kenai Peninsula Borough Assembly, Soldotna, Alaska, relative to the Harding Ice Field/Kenai Fjords National Monument proposal, which was referred to the Committee on Interior and Insular Affairs.

EXTENSIONS OF REMARKS

FRANK ROBL, NOTED CONSERVATIONIST

HON. KEITH G. SEBELIUS

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

Monday, February 23, 1976

Mr. SEBELIUS. Mr. Speaker, in today's fast pace of busy living and computers, many people believe that one individual cannot contribute much to our society. However, time and time again, that theory is proven incorrect. Such is the case of Frank Robl of Ellinwood, Kans., a man who by pursuing an avocation for more than 50 years, left his mark on wildlife conservation throughout the world.

Frank Robl, the "Duck Man" as he was known, dedicated his life to learning about wildlife, especially birds, and how to conserve and preserve it.

Upon his death, January 29 of this year, newspapers throughout Kansas paid tribute to him for his work in wildlife conservation. As an example of what one person can still do, I would like to share this article from Mr. Robl's hometown newspaper, the Ellinwood Leader, with my colleagues:

DEATH TAKES AREAS' BEST KNOWN CITIZEN

Frank Robl, who probably had more interests and contacts, local, statewide, countrywide and world-wide than any other county resident, died at the Ellinwood District Hospital Saturday evening at the age of 79.

Known as the duck man Mr. Robl had a lifelong interest in wildlife, but his activities covered numerous other fields. He was a stamp collector and a mover in the Cheyenne Stamp club, he was a charter member of the Ellinwood Hospital board and was instrumental in getting the hospital built, he served as secretary of that board from its formation to his death, he was a loyal member of the Knights of Columbus and of St. Joseph's church, he served as secretary of the Ellinwood Chamber of Commerce for several years, he was a farmer, a seed salesman, a member of the Elks lodge, of the Inland Bird Banders association, the National Audubon society. Ducks Unlimited a director of the Larned Federal Land Bank, and active in several other organizations. He also was active in erecting the Father Padilla Cross west of Lyons.

It was as a conservationist that he attracted national attention and he was known from coast to coast as the Duck Man. Mr. Robl's father, Franz Robl, who farmed on the edge of the Cheyenne Bottoms, was keenly interested in the great flocks of waterfowl that courses up and down the Central Flyway, with the Bottoms as a principal stopping place. Frank Robl inherited that interest.

In 1924, as an amateur conservationist, he banded his first ducks and geese. During his life he banded more than 25,000 ducks, 500 geese, 1,350 starlings and 700 crows. His farm was an avian zoo with wild birds using his farm pond and living in his farm yard. He received returns on the birds he had banded from both coasts, South America and Europe.

Much of Mr. Robl's time, in later years, was devoted to programs in which he told of wildfowl. He talked to grade school children, college classes and scientific bodies. His farm was the target of countless field trips and he always had time to initiate a class of chil-

dren, or a lone youngster who would hike to his place north of town, in the lore of the birds, from starlings to peacocks, that surrounded his house.

Mr. Robl was born March 5, 1896, here and graduated from Ellinwood high school. He wed Miss Gertrude Demerath in June, 1923. The couple took a keen interest in all community activities, were always present for ball games, or special meetings of any kind, and were active members of the old Band Parents organization. Mrs. Robl died in 1961.

Survivors are a son, Frank W. of Westport, Conn., a daughter, Mrs. Nicholas LoBurgio of Ellinwood, a brother, George Robl of Ellinwood, two sisters, Mrs. Mary Schartz of Ellinwood and Mrs. Leonard Schartz of Wichita, seven grandchildren and one great grandchild.

Mr. Robl was active almost to the day of his death. Last Christmas he flew to Connecticut to spend the holidays with his son and family. Upon his return he was active in planning for the next Cheyenne Stamp show, and Monday, feeling under the weather, he entered the hospital and his condition did not improve. His heart simply wore out, according to his friends.

WHO OWNS STATE AND LOCAL TAX-EXEMPT BONDS?

HON. CHARLES A. VANIK

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Monday, February 23, 1976

Mr. VANIK. Mr. Speaker, presently, the Ways and Means Committee is studying the issue of the revision of (1) taxation of State and local "tax-free" bonds, and (2) the estate and gift tax laws. Reviewing the Statistics of Income for Estate Tax Returns filed in 1973—the latest year for which the IRS has data available—provides some interesting insights into which groups in our society hold tax-exempt State and local bonds.

According to the table on page 12 of the IRS study, there were 89 taxable returns filed in 1973 which had a gross estate of $10 million or more. Sixty-five percent, or 58 of these estates, included in their holdings State and local bonds. The value of the bonds held by this super-rich group was $71,418,000 for an average tax-free bond holding of $1,231,345. Assuming a 5 percent interest rate, the average tax-free income from these bonds holdings was about $61,006 per year to these multimillion-dollar estates.

Small estates were much less likely to report bond holdings. For example, gross estates of between $60,000 and $70,000—a relatively small estate given today's housing costs, and so forth—numbered 4,799 returns, of which 60, or only 1.2 percent, held tax-free State and local bonds. The average size of the bond holding in these 60 returns was $12,550.

In short, tax-free bonds are disproportionately held by the very rich. In 1973, 3,935 estate tax returns were filed on behalf of gross estates of $1 million or more. Forty-five percent of these returns—or 1,790 returns—listed State and local bonds in their portfolios. In the same year, 30,588 returns were filed for estates of less than $100,000. Only 479 of these returns—or 1.6 percent—listed State and local bonds among their assets.

The tax-exempt State and local bond provision is a subsidy to our Nation's governments—but it is equally a subsidy to the very rich. I believe we can and we must devise a method to help our Nation's cities and States without providing a windfall to the millionaires and gigantic estates.

STATUS OF THE FISCAL YEAR 1976 CONGRESSIONAL BUDGET

HON. BUTLER DERRICK

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Monday, February 23, 1976

Mr. DERRICK. Mr. Speaker, I wish to inform my colleagues in the House that there has been no change in the status of the congressional budget adopted in House Concurrent Resolution 466 since our last notification to the Speaker on February 4, 1976. That report is still in effect, and I shall insert it at this point:

REPORT TO THE SPEAKER OF THE U.S. HOUSE OF REPRESENTATIVES FROM THE COMMITTEE ON THE BUDGET ON THE STATUS OF THE FISCAL YEAR 1976 CONGRESSIONAL BUDGET ADOPTED IN HOUSE CONCURRENT RESOLUTION 466

REFLECTING COMPLETED ACTION AS OF FEB. 4, 1976

[In millions of dollars]

	Budget authority	Outlays	Revenues
Appropriate level	408,000	374,900	300,800
Current level	396,705	370,957	301,100
Amount remaining	11,295	3,943	300

BUDGET AUTHORITY

Any measure providing budget or entitlement authority which is not included in the current level estimate and which exceeds $11,295 million for fiscal year 1976, if adopted and enacted, would cause the appropriate level of budget authority for that year as set forth in H. Con. Res. 466 to be exceeded.

OUTLAYS

Any measure providing budget or entitlement authority which is not included in the current level estimate and which result in outlays exceeding $3,943 million for fiscal year 1976, if adopted and enacted, would cause the appropriate level of outlays for that year as set forth in H. Con. Res. 466 to be exceeded.

REVENUES

Any measure that would result in a revenue loss exceeding $300 million for fiscal year 1976, if adopted and enacted, would cause revenues to be less than the appropriate level for that year as set forth in H. Con. Res. 466.

Although the budget aggregates have not yet been breached, caution must be advised since two regular fiscal year 1976 appropriations bills yet remain to be funded, along with the spring supplemental. Funding for a substantial amount of these appropriations bills are already covered under the estimate for the current level, which includes items funded under the continuing resolution and enacted entitlement legislation still requiring financing.

Several factors, however, are placing pressure on the ceilings. Congress is steadily moving through final stages of consideration of certain bills that were assumed in the second concurrent budget resolution. Funding for these bills will count against the amount remaining. In future weeks we may have before us the appropriations for H.R. 11453, the CETA jobs program.

Aside from these pressures on the ceiling, there exists the potential threat of shifts in the economy and necessary adjustments in spending that may follow, as well as regular fiscal year 1976 reestimates. In his recent budget submission the President has reestimated his entire fiscal year 1976 budget column, account by account. The Congressional Budget Office is now reviewing those reestimates. In a matter of a few weeks the Budget Committee of the House and the other body will determine which of those reestimates validly apply against the ceiling for fiscal 1976.

I cite, for example, receipts for leasing on the Outer Continental Shelf. Since these are business receipts of the Government they are regarded as offsets to actual outlays. You will recall the President last year estimated $8 billion in receipts for fiscal year 1976. The congressional budget assumed receipts of $4.5 billion. In his budget submission the President has revised his fiscal year 1976 estimate to $3 billion. If that estimate appears to be valid, then an addititonal $1.5 billion would apply against the outlay ceiling for fiscal year 1976. The Budget Committee is attempting to keep the House informed on these matters in these weekly reports on the ceilings.

While the budget ceilings and revenue floor apply only to aggregate totals, I am including with these remarks a functional analysis of the budget authority and outlay totals which reflect the building blocks of the budget resolution. As you can see there are three functions where totals have substantially exceeded the amounts targeted in the second budget resolution. Function 850—revenue sharing and general purpose fiscal assistance, reflects the $2.3 billion cost in budget authority of the New York seasonal financing fund. The other two items reflect reestimates of uncontrollable programs in the National Defense function—$400 million; and $333 million in the Agriculture function for the Commodity Credit Corporation.

In summary Mr. Speaker, I must warn my colleagues in the House that the current level leaves little room for new spending legislation of either the President or Congress which was not contemplated in this year's budget resolution.

A table on the functional analysis follows:

STATUS OF FISCAL YEAR 1976 BUDGET CEILINGS, BY FUNCTION AS OF FEB. 4, 1976

[In millions of dollars]

Function	Current level (as of Feb. 4, 1976)		2d budget resolution		Difference over (+) under (−) 2d budget resolution	
	Budget authority	Outlays	Budget authority	Outlays	Budget authority	Outlays
050 National defense	100, 578	92, 184	101, 000	91, 900	−422	284
150 International affairs	4, 056	4, 534	6, 000	4, 900	−1, 944	−366
250 General science, space, and technology	4, 653	4, 572	4, 700	4, 600	−47	−28
300 Natural resources, environment, and energy	17, 999	10, 946	18, 700	11, 400	−701	−454
350 Agriculture	4, 120	2, 883	4, 100	2, 600	20	283
400 Commerce and transportation	15, 760	17, 367	19, 000	18, 300	−3, 240	−933
450 Community and regional development	5, 416	5, 903	9, 500	7, 000	−4, 083	−1, 097
500 Education, training, employment, and social services	18, 529	19, 561	21, 300	20, 900	−2, 771	−1, 339
550 Health	33, 278	32, 809	33, 600	32, 900	−322	−91
600 Income security	137, 531	128, 251	137, 500	128, 200	31	51
700 Veterans benefits and services	19, 675	18, 886	19, 900	19, 100	−226	−214
750 Law enforcement and justice	3, 211	3, 325	3, 300	3, 400	−89	−75
800 General government	3, 418	3, 295	3, 300	3, 300	118	−5
850 Revenue sharing and general purpose fiscal assistance	9, 553	7, 252	7, 300	7, 300	2, 253	−48
900 Interest	35, 401	35, 400	35, 400	35, 400	1	0
Allowances	625	890	500	800	125	90
950 Undistributed offsetting receipts	−17, 100	−17, 100	−17, 100	−17, 100	0	0
Total	396, 705	370, 957	408, 000	374, 900	−11, 295	−3, 943

Note: Detail may not add to totals due to rounding.

MEDICARE PROPOSALS

HON. ROBERT (BOB) KRUEGER

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Monday, February 23, 1976

Mr. KRUEGER. Mr. Speaker, in his state of the Union address, President Ford proposed changes in the medicare and medicaid programs that provide care for the elderly, the specially ill, and the poor. His goals are laudable: to reduce costs of catastrophic illness for the elderly, to redistribute the burden of paying for medical services, and to limit the cost of medical service. Only the first of these goals can be accomplished under the President's program, however, and then at increased cost to the elderly and to the poor. President Ford proposes to increase the out-of-pocket costs for short-term care, and that's the kind of care most older Americans require, in order to pay for the catastrophic insurance program he favors.

Medicare was established by the Congress in 1965 as a federally-supported health insurance program for the elderly. Since then it has been expanded to provide coverage for disabled beneficiaries of the social security program and for kidney dialysis patients under 65. The program was conceived as a solution to the problems of people on fixed income who faced, along with the rest of society, steadily increasing medical costs, and who, in ever increasing numbers, saw their savings wiped out by illnesses that visit the elderly more frequently than younger people. It was hailed as a humane social experiment, but the economics were not carefully considered and the financing base became quickly inadequate.

The 10 years of its history have been scarred by regular increases in deductibles, rapid inflation of medical costs, questionable accounting and control procedures, and an increased disposition to hospitalized patients who could have been treated on an outpatient basis, resulting in the exceptional inflation in hospital charges. Now President Ford, in an attempt to defend the elderly against catastrophe, proposes to increase their exposure to financial distress that will almost surely reduce preventive or early treatment for many of our older Americans.

He proposes to force greater numbers to turn to medicaid for assistance, thereby increasing the administrative costs by increasing the overlap in clientele in the two programs. To reduce the cost of catastrophic illness by making the beneficiaries spend more for the normal medical conditions that accompany aging is neither sensible nor humane and I cannot support Mr. Ford's proposals, although I support his goals.

If we are to keep faith with the original design of the medicare program, Americans must be prepared to accept the burden of higher medical costs through increased social security taxes and through general tax revenues if that should become necessary. Older Americans whose income is fixed and who have almost no opportunity to improve their economic status cannot be asked to absorb the runaway costs of their health care.

A healthy population of older Americans, Americans who are encouraged to share their skills and experience for the benefit of their Nation, is one of our finest and least utilized resources; we cannot afford not to invest in their health, anymore than we can afford to continue to ignore the skills and experience they have to offer us.

LITHUANIAN INDEPENDENCE DAY

HON. PETER W. RODINO, JR.

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Monday, February 23, 1976

Mr. RODINO. Mr. Speaker, this past Monday, February 16, 1976, was the 58th anniversary of Lithuanian Independence Day.

It is ironic that this year Lithuanian Independence Day coincided with the American holiday which we have designated to observe George Washington's birthday. As we pause to honor that preeminent American freedom fighter, we must also reflect upon the freedom-loving citizens of Lithuania who once enjoyed this same liberty we Americans take for granted.

We cannot forget that others around the world continue to struggle for the same rights and privileges which we celebrate in this Bicentennial Year. We can do no less than use the occasion of Lithuanian Independence Day to salute those who fought and died for freedom. We must reaffirm our commitment to those in the Baltic Nations and elsewhere whose long journey toward independence and liberty has not ended. I am certain our Founding Fathers would expect no less from us than to cherish liberty and seek it for all mankind.

UNIVERSITY OF OREGON'S VICTORY OVER UCLA BROKE UCLA'S 98-GAME WINNING STREAK

HON. JAMES WEAVER

OF OREGON

IN THE HOUSE OF REPRESENTATIVES

Monday, February 23, 1976

Mr. WEAVER. Mr. Speaker, I am very sparing of the comments I make in the CONGRESSIONAL RECORD. These should be reserved for events and issues of real importance.

The victory of the University of Oregon's basketball team over UCLA Saturday night is such an event. This victory—I would like to tell my colleagues in the Congress—is sweet indeed, for it broke a 98-game winning streak by UCLA on their home court.

If Members from California will close their ears, I will mention the score. Let me warn you it was not close. Into every life some rain must fall. We Oregonians have had our share. And 65 to 45 is not the end of the world. UCLA was simply beaten by the best team in the Nation.

On this last point I will not yield the floor to Members from Indiana. As far as the Member from the Fourth District of Oregon is concerned, the debate is closed.

Mr. Speaker, let it be known through the Halls of Congress that a great team has emerged, that we in Oregon are proud of our Ducks, and that we are pre-

pared to take on all comers, at home or on their own courts.

CHICAGO ITALICS CLUB HONORS MAYOR ANTHONY VACCO

HON. FRANK ANNUNZIO

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Monday, February 23, 1976

Mr. ANNUNZIO. Mr. Speaker, on February 14, 1976, the Italics Club honored the distinguished mayor of Evergreen Park, Ill., Hon. Anthony Vacco, as the "Man of the Year 1976," for his outstanding service to his community and his leadership in civic affairs.

Over 500 people attended the Italics Club annual award dinner dance, including a number of mayors from surrounding Chicago suburbs, Illinois State senators and representatives as well as trustees and elected officials of Evergreen Park. Club President Mary M. Mento presented a plaque to Mayor Vacco in recognition of his dedication to the highest principles and his community services, especially to the young people, and also presented him with an album containing letters of tribute from Mayor Daley, Senator STEVENSON, Senator PERCY, Governor Walker, and Mayor Vacco's many, many other friends and admirers.

The mayor was also presented with the Evergreen Park Bicentennial Commission Gift by Chairlady Melanie J. Balderman, with Illinois House Resolution 232 by Illinois State Representative Harry "Bus" Yourell, with Illinois Senate Resolution 795 by Illinois State Senator Frank M. Ozinga, as well as with a gold honorary lifetime membership in the Italics Club by general dance chairman and first vice president Carmello A. Blacconeri. The mayor's wife, Mrs. Patricia Ann Vacco, was presented with a bouquet of roses by Marietta Brazausky, the youngest member of the Italics Club.

The Italics Club gave donations in the name of Mayor Vacco to Villa Scalabrini Development Fund, the Grand Lodge Order of the Sons of Italy in Illinois Scholarship Fund, the American Cancer Society, United Cerebral Palsy, and the March of Dimes. Italics Club assistant treasurer Mrs. Mary Capizzi, made the presentation of the Italics Club contribution to Father Lawrence Cozzi for the Sacred Heart Seminary.

I extend my warmest congratulations to Mayor Anthony Vacco for meriting the Italics Club "1976 Man of the Year Award," and at this point in the RECORD include his biography:

ANTHONY VACCO, MAYOR OF EVERGREEN PARK, ILLINOIS

Anthony Vacco, fulltime mayor and president of the Village of Evergreen Park, was born in Chicago, Illinois, the son of Carmen and Rose (Esposito) Vacco, immigrant parents born in Naples, Italy. He was graduated from Crane Technical High School in June, 1942, entered the United States Army Medical Corps in April, 1943, and was honorably discharged December, 1945, after serving overseas in the South Pacific areas.

Mayor Vacco has devoted much time to public service having been appointed Village President in October, 1968, to fill a vacancy until April 30, 1969. He was elected Village president in 1969, and was re-elected Village President in 1973, being the first Italian-American to serve as fulltime Mayor-Village President of Evergreen Park, Illinois, since its incorporation in 1893.

Prior to taking office May 1, 1969, Mayor Vacco was employed by Field Enterprises, Inc., Chicago Sun-Times newspapers for sixteen years as home delivery district manager.

His civic and community activities have included the following: . . . Chairman of the Zoning Board of Appeals of Evergreen Park 1961-65; elected and served as Village trustee 1965-68; Deputy Sheriff Cook County 1966-68 with Sheriff Woods; elected trustee Worth Township Schools 1967 for a 6 year term; reelected April, 1973, for a second year term; and elected president Worth Township trustee April, 1975. He served on the Board of Council of Governments of Cook County, January, 1973. He is a member of the American Legion Evergreen Park Post #854; past senior vice-commander, Veterans of Foreign Wars; member of Most Holy Redeemer Catholic Church; director and past president Evergreen Park Republican Organization; and a member and past president Worth Township Regular Republican Organization. Mayor Vacco is also a member of these organizations: United Home Owners of Evergreen Park Executive Board; Southeast Improvement Association;! Oak Lawn Elks Lodge; Mustang Boosters; Rotary Club of Evergreen Park; Northwest Boosters Improvement Association; Mustang Boosters-Parents Association Evergreen Park High School; Evergreen Park Chamber of Commerce; Garfield Manor Bowling League; and an honorary member of Kiwanis of Evergreen Park. He is a former member of Evergreen Park Athletic Association active in youth development in Junior and Little League Baseball. In 1968 he served as general chairman of Evergreen Park 75th Diamond Jubilee Anniversary Committee.

Mayor Vacco is a member of the Order Sons of Italy of Illinois Evergreen Park Lodge #2200 and was elected treasurer 1968-74. Presently he is Assistant Venerable. At the state convention in June, 1975, he was elected grand trustee for the State of Illinois and was also elected alternate supreme delegate to the national convention.

He is a member of the Illinois Municipal League and was elected one of the vice-presidents to the Executive Board of the League for the year 1975-76.

He is listed in Who's Who in the Midwest and Who's Who in American Politics.

Mayor Vacco and his wife, Patricia Ann (Nelson) have been residents of Evergreen Park since 1955 and have three children: Sandra (Mrs. Gregory Johnson); Anthony Jr.; and Darlene. They also have two grandchildren, Debbie and Scott Johnson.

ON THE ROAD TO GOLD

HON. STEWART B. McKINNEY

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Monday, February 23, 1976

Mr. McKINNEY, Mr. Speaker, recently I and my colleagues congratulated Ms. Dorothy Hamill, a constituent from Riverside, Conn., for her gold medal winning performance at the Winter Olympic Games. But that medal is only the most well-known facet of Dorothy Hamill's 11-year career of ups and down on the way to Innsbruck.

Recently, Mr. Francis Xavier Fay, Jr., writing for one of Connecticut's best daily newspapers, the Norwalk Hour, provided an insight into the unique mixture of precision and personal charm which guided Dorothy Hamill along her road to success. With your permission, Mr. Speaker, I would like to enter Mr. Fay's article in the RECORD at this time.

The article follows:

DOROTHY HAMILL'S OLYMPIC GOLD MEDAL

(By Francis X. Fay, Jr.)

(Editor's Note: Dorothy Hamill's Olympic gold medal doesn't surprise Reporter Francis X. Fay Jr. who told of her prediction in a feature after observing her in an impromptu exhibition April 10, 1974, at the Darien Ice Rink.)

It wasn't supposed to be a big thing.

A 17-year-old girl from Riverside had been invited to do a turn with her old gang—the Southern Connecticut Figure Skating Club, a collection of adults and children who love figure skating so much they rent four hours, three nights a week at the Darien Ice Rink.

Eight years ago, the 17-year-old Riverside girl, Dorothy Hamill, had joined the club for no particular reason except that some friends enjoyed to figure skate. Like thousands of girls who had preceded her and thousands who will come after, the Riverside girl began to do figures for "the fun of it" several times a week, mostly in winter.

Time went by and she began to find herself winning first prizes for her age group. But she wasn't really "hyped" on the sport and was lucky to have parents who weren't pushing her toward any ultimate goals. She didn't go out of her way to practice, but she was interested enough to concentrate during the time she did spend on the ice. And she kept on winning until five years ago, after taking the National Novice Ladies title, she suddenly realized she really wanted to be a figure skater.

THINGS CHANGE

Life changed at that point as figure skating gradually encroached upon every aspect of her daily routine and that of her parents. It reached the point two years ago where she and her mother had to take an apartment in Denver, Colo., so that she could practice six days per week, six hours per day with the famed skating coach, Carlo Fassi, who is credited with developing Peggy Fleming.

FIVE HUNDRED TURN OUT

So, though it wasn't supposed to be a big thing, there were 500 spectators in the Darien Ice Rink when Miss Hamill, queen of U.S. figure skating, stepped on the ice at 7 P.M. Although there were 100 other skaters of the club on the ice at the time doing their own turns, every eye at rinkside followed the petite, dark-haired champion as she darted in and about them during a 20-minute warmup.

Applause answered every one of her practice spins and jumps as she moved about the large ice surface with a graceful power which grew in dimension as she proceeded. Every five minutes or so she would skate over to the boards for a breather. There to be besieged by the young girls of the club eager to hear of her recent trip to Europe and a silver medal in the World Figure Skating Championship.

Mrs. Jean Cole of Riverside, chairman of the junior skaters, skated over.

"The girls would love you to do a number," she said.

"Oh, fine," answered Dorothy, smiling.

"Yea!" squealed the girls.

Mrs. Cole came off the ice and walked around the rink to where Dorothy's father was talking to reporters.

"Did you bring some music?" she asked.

Mr. Hamill grinned while reaching into his overcoat pocket, removing a small casette and handing it to Mrs. Cole without a word.

The ice was cleared of skaters and Dorothy went down to the far end. The classical music began and a pixie in lavender pink floated into view, moving from patch to patch on the barren expanse occasionally touching the gleaming surface for more power.

It was over much too soon and Dorothy smiled appreciatively to the applause. She skated over to the boards for a brief rest then returned for a jazz routine in which she displayed the high jumps, spins and camels that have convinced most judges in the world that she is the best outside the compulsory figures.

When it was over George Cook, president of the club, thanked her over the public address system while annnouncing that the club was donating $100 to the U.S. Figure Skating Memorial Fund in her name. The fund was established more than a decade ago after an air crash over Belgium wiped out the entire U.S. Figure Skating team and took America out of top-flight figure skating competition for several years. He reminded his audience that the fund could use their support, too. Mrs. Cole gave Dorothy a lovely silk mantilla.

SHE'S SURROUNDED

The U.S. champion was surrounded for 20 minutes afterward by young girls seeking her autograph. Then she was led to a quiet locker room where the press interviewed her.

There she confided that she is looking forward to winning the Olympic title in 1976. As for the future beyond that point, she would someday like to be a skating instructor.

How does she learn all those tricks she does on the ice?

"There's no easy way. You just have to go through all the falls it takes to perfect them."

"There have been plenty of falls," interjected Mr. Hamill.

Mr. Cook was asked if Dorothy was anything special when she began skating at eight.

"Oh, sure. There was never any question about her. She had an innate sense of balance, a posture and a skating edge that you rarely see. There was never a question of talent."

Dorothy then threw an overcoat over her shoulders and walked out, smiling to everyone and leaving a wake of utterly beguiled people—young and old alike.

LITHUANIAN INDEPENDENCE

HON. RAY J. MADDEN

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Monday, February 23, 1976

Mr. MADDEN. Mr. Speaker, on this past weekend, I was home in my district and attended a meeting and also a banquet of the people of Lithuanian descent who are not only observing and celebrating the 200th Anniversary of our free Nation but also commemorating the 58th Anniversary of their victorious fight for free government in their mother country and their release from the tyranny of a powerful neighbor nation.

The Lithuanian people of my district as well as all freedom loving Lithuanians in every section of the United States are to be commended for their outstanding examples of patriotism and Americanism that they always exhibit not only on our national holidays but on events that will show the world that their fight for freedom of their mother country will not be terminated until the yoke and shackles of the Communist tyranny will be overthrown in the homeland of their ancestors and fellow countrymen.

Mr. Speaker, I ask unanimous consent to include in my remarks a copy of the resolution which was passed at a gathering yesterday of the Lithuanian Americans in East Chicago.

The resolution follows:

RESOLUTION 1976

Whereas, Two Hundred Years ago in America, the good people of those Thirteen colonies solemnly published and declared,—"that these United Colonies are, and of Right, ought to be Free and Independent States; absolved from all allegiance to the British Crown, and that all political connection between them and the state of Great Britain, is and ought to be totally dissolved; and as Free and Independent States, shall have full Power to levy War, conclude Peace, contract Alliances, establish Commerce, and to do all other Acts and things which Independent States may have the right to do."

Wheras, February 16, 1976 marks the Fifty-eight Anniversary of the restoration of Independence to the more than seven hundred year-old Lithuanian State, which was won and protected by the blood sacrifices of the Lithuanian people during the Wars of Independence of 1919–1920, and duly recognized by the international community of States, and

Whereas, The Republic of Lithuania was forcibly occupied and illegally annexed by the Soviet Union in 1940, in violation of all existing treaties and principles of international law, and

Whereas, that subjection of peoples to alien domination and exploitation, constitutes a denial of the right to self determination and other fundamental human rights, it is conflict with the Charter of the United Nations, and contrary to the stipulations of the Helsinki Agreement; and also an impediment to the promotion of World Peace and Cooperation. And

Whereas, So many countries under foreign colonial domination, in recent times, have been given the opportunity to establish their own independent states, while Lithuania, which enjoyed the blessings of freedom for centuries, is now subjugated to the most brutal Communist oppression, and is nothing but a colony of the menacing Soviet empire.

Now therefore be it resolved, that the Lithuanian-American Council, of Lake County, Indiana, hereby makes demand that the Soviet Union withdraw its military forces, its administrative apparatus and imported Russian colonists, from Lithuania, and allow the people of Lithuania to govern themselves freely, and

Be it further resolved—that the immediate release of all Lithuanians who are political and religious prisoners be effected, including those who linger in concentration camps, or detained in psychiatric institutions, and

Be it further resolved—that the Soviet Union, in seeking a policy of détente with the United States, should be required to demonstrate its good faith and good will by restoring freedom and national independence to Lithuania and the other Baltic States, and

Be it further resolved—that we of the Lithuanian-American Council of Lake County, Indiana, hereby express our deep and grateful appreciation to the President of the United States, Gerald R. Ford, for his firm declaration of July 25, 1975, "that the United States will not recognize the incorporation of Lithuania into the Soviet Union;—and we are sincerely grateful to the U.S. House of Representatives for passage of a new resolution expressing their support for restoration of freedom to the Baltic States;—and we further express gratefulness of the Latvians, Estonians and Lithuanians to Americans of other ethnic backgrounds who support the cause of freedom espoused herein.

Finally be it resolved,—that upon passage of this resolution, copies shall be forwarded to the President of the United States, to the Secretary of State, to the United States Senators and Congressmen representing Indiana, and to the representatives of the news-media which normally serve the general community of Indiana for dispatchment of this action to all parts of the World.

THE LITHUANIAN-AMERICAN COUNCIL OF LAKE COUNTY,

ALBERT G. VINICK, *President.*

BIRUTE VILUTIS, *Secretary.*

DON WOODWARD SPEAKS AT WHEAT GROWERS 26TH ANNUAL CONVENTION

HON. AL ULLMAN

OF OREGON

IN THE HOUSE OF REPRESENTATIVES

Monday, February 23, 1976

Mr. ULLMAN. Mr. Speaker, the events of recent years have focused increasing attention on American agriculture and its importance to our economic and social well-being. The problems and prospects of a key segment of the industry were set forth recently in a speech by Don A. Woodward, Pendleton, Oreg., president of the National Association of Wheat Growers. I am certain his remarks will be of interest and use to my colleagues.

The speech follows:

TWENTY-SIXTH ANNUAL CONVENTION, BILLINGS, MONT., JANUARY 20, 1976

(By Don A. Woodward, President, National Association of Wheat Growers)

My fellow wheat growers and friends, welcome to the 26th Annual Convention of the National Association of Wheat Growers. On behalf of the membership, I would like to thank the various representatives of the state wheat commissions, Western Wheat Associates, and Great Plains Wheat for attending the meeting and sharing their thoughts with us. To the delegations of wheat producers from North Dakota and Minnesota, and other producers from nonmember states, we welcome you, and extend an invitation to you to participate fully in the convention and the discussions. Hopefully, next year, your states will be well on their way in organizing your own state associations and joining the National in a mutual effort in behalf of wheat growers everywhere.

I would also like to take a moment to welcome the wheat producers from Canada, France, and Australia to our meeting and the representatives from several importing countries who keep us all in business as customers for U.S. wheat. I hope all growers here will help honor our foreign visitors by attending the International Breakfast meeting on Tuesday morning.

Someone once said that it would be a cold day in January when farmers got together in agreement on anything.

Well, here we are in Billings, Montana. Before we leave this convention, I hope we'll be agreed on a great many things—and that we'll go forth from this annual meeting speaking with one strong voice for the most important food grain in the world: WHEAT.

The time has come for wheat growers to unite—to clearly state our goals, and then to push forward in cooperation with our friends and allies to transform our goals into realities.

It is your responsibility as individual

producers and members to establish the goals and objectives for the Association so that we have the right to speak with one strong voice for wheat. Through the democratic process you will set goals for the wheat industry at this meeting. It would be presumptuous of me to try to state these goals for you. But I would be amiss if I did not take this opportunity to share with you some suggestions and ideas that have come my way during the past year. Some have crystallized into conviction. All are worthy of your consideration, in my opinion.

There is no doubt that the overriding concern of wheat growers—indeed, of all farmers—is, who will control American agriculture Specifically, we are concerned with who will control the wheat industry.

This is a complex issue, and there are no easy answers, but we can draw parallels. Argentina is a prime example.

There is a nation whose people recognized and developed their agricultural resources to the point that Argentina became the South American Breadbasket by the 1930's. Performance faltered however, when the Government began to transfer resources from agriculture to other sectors of the economy.

This policy came with the Peron regime in the mid-40's and the strong development of trade unionism. This led to high taxes on agriculture, controlled exports and artifically low farm prices. The result was virtually a no-growth policy which actually brought declines in agricultural production that have only recently been rebuilt to 1930 levels.

We've seen similar political developments in our own system. This past year we experienced Government involvement in our markets to the point that a mockery was made out of earlier assurances of "unfettered exports".

One of the early and priority goals of this Association, in my opinion, must be to make certain that what has happened last year will never happen that way again.

As a first step, your Association contracted for an analysis of the legality and constitutionality of Government intrusions into the marketplace. The findings and recommendations of this study will be presented to you shortly by representatives from one of the largest and most prestigious law firms in Washington, D.C. I urge you to give deep consideration to the report and seriously weigh your future prospects in today's political environment if we acquiesce to Government manipulation of agriculture. I believe in a free marketing system and believe it is worth fighting for. You must decide the correct course of action.

I believe that wheat growers should also insist on an active role in decision making that affects agriculture. Administration officials at high levels are quoted as stating that food policy is too important to leave to USDA, and now they all want to be in the act. I also feel food policy is too important to leave to USDA. It is also too important to leave to a consortium of Government officials, agencies, bureaus and divisions, or what have you. We have made the investment in land, seed, fertilizer, and the numerous items that go into producing a crop—and all at a highly inflated cost. We have made the management decisions, we have taken all the risks, and own the wheat. We must have a strong voice in policy decisions effecting our vital industry. Together we shall have such a voice.

As individual producers making individual decisions, we must practice orderly marketing of our crop. It has worked and it is working. We tightened up our marketing practices at harvest and it worked. We balanced our sales through the year, and this has worked—and it would have worked even better if our Government hadn't tightened the spigot at export points. We restrained our end-of-year and our early-January sales and this has worked. We now must plan our sales the balance of the year and plan to carryover stocks not needed in the market. Price is the best indicator of market need, and no producer should sell his crop below the cost of his production plus a reasonable profit.

Orderly marketing is dependent on orderly production. Produce for the market not for a burdensome surplus that triggers low prices. If we can keep Government involvement at a minimum, I am willing to take an average market price based on sales throughout the year, but if the Government reduces my average price or your average prices by effecting prices on the top side, I want and I believe we should have price protection on the low side.

I also believe producers should ask for a meaningful loan level to assist orderly marketing and to help with the costs of carrying over food supplies for the market from one year to the next. Loan levels should not be at levels where they are used as price props or as incentives to produce for storage. Our future lies in producing for real market need.

If we are to be successful, we must create understanding and support among consumers. This year, I am glad to report, we have had a great deal of success. I think especially of the "Hot Line" and other projects of the Agriculture Council of America, which is helping consumers understand agriculture. NAWG was one of the founders of this organization, and many of our associations and commissions also support ACA directly. I would like to commend "Shug" Hatcher for his role in representing wheat producers on the Board of ACA. "Shug", as many of you know, is their newly elected Chairman. Your Association staff has also spent many hours assisting the ACA program and many individual producers have manned "Hot Lines", participated in press conferences and TV programs. Thank you, all.

By the way, don't miss seeing the three TV programs being shown by video tape in the lobby. The programs feature your spokesman on national broadcasts dealing with critical food issues. Also see the premier of the National Wheat Institute film directed to consumer-understanding of the importance of wheat exports to the nation.

I am proud of our Association, but I also recognize the growing demands upon our Association both in the areas of issues and finance. I am recommending to this convention that we support a special one-year comprehensive study of our organizational and financial structure. The study will be conducted by a committee of producers assisted by the staff and advisory committee from the agri-business community. I have asked agri-business for their support and have been notified by Cargill, FAR-MAR-CO, John Deere & Co., Extension Service, Farm Credit Administration, National Rural Electric Cooperative Association, and North Pacific Grain Growers of their willingness to provide key personnel and assistance as needed. I believe this is a workable approach to strengthen NAWG, and I will make it a priority this coming year, if adopted.

In conclusion, let me stress again that it is your responsibility as wheat producers and members to establish the goals and objectives for the Association. This provides NAWG the right to speak with One Strong Voice for Wheat.

THE SLOW, SORROWFUL DEATH OF GRATIOT AVENUE

HON. LUCIEN N. NEDZI

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Monday, February 23, 1976

Mr. NEDZI. Mr. Speaker, a large number of our cities are in decline. Some are dying. The outlook is bleak.

Day by day, our cities slowly decay before our eyes. Anyone who drives the five or six arterial roads into the downtown of Detroit, for example, can see and feel the sad, slow, ever-downward drift.

What the average Detroiter encounters as a daily, insistent fact seldom seems to be reported on TV's "happy news" news shows. Much of the print media also seems to operate on a different level of "reality."

Perhaps this is why a recent article by Pete Waldmeir, the Detroit News columnist, hit home with especially heavy impact. He wrote of "once-proud Gratiot Avenue," a main artery, which begins in downtown Detroit and proceeds out northeast to the city limits and beyond. For at least 5 of its 8 miles within the city it lies abandoned, destroyed, without hope. For 2 more miles it is distressed.

And Gratiot Avenue's troubles are no worse than the other once-famous arterial "spokes" of the city—Michigan, Grand River, Woodward, and Jefferson.

Why?

Crime. Above all, crime.

Detroit, like most of the country suffers from a heartbreaking lack of adequate jails and corrections facilities. Hundreds, thousands, of juvenile and adult offenders, many incorrigible, roam the streets. Ricidivism rates are very high. The dangerous are too often both uncorrected and undetained.

The natural instinct is to move out of harm's way, and this is being done, in Detroit as elsewhere.

Mr. Waldmeir tells what happened to his one-time neighborhood. Gratiot was once his street, and he still travels it, measuring instinctively the decay.

In his column, which is printed below, he captures the mood, not only for one city's avenue, but for the avenues of many cities. It is profoundly depressing.

Under leave to extend my remarks in the RECORD, the February 9, 1976, column from the Detroit News follows:

ONCE-PROUD GRATIOT DYING A SLOW DEATH

(By Pete Waldmeir)

Gratiot Avenue sleeps like a derelict in a doorway.

It huddles with its gloveless hands between its knees, back arched against the bitter cold.

Its face is dirty, its beard ragged and unkempt, its hair matted and snarled with the dirt of three generations.

It is a sorry sight.

Gratiot was my street for many years. Even now, I drive it from Conner to mid-town Detroit, sometimes twice a day, sometimes more, on my way to and from the office.

When you're on a street that often, it's like living with someone who has cancer and is dying a slow, withering death.

The same decay is evident on Grant River, Michigan, East Jefferson, Woodward—once-proud arteries through which the lifeblood of a civilization pumped day and night for a century.

But I mourn for Gratiot because it was my street.

There were the DSR car barns at Harper, where the trolley wires wove an intricate maze against the sky. The Roosevelt Theater named for a Depression hero.

The Cunningham Drug Store at the corner of Pennsylvania, where I sold newspapers on those cold, war-threatened Sunday mornings in 1943.

There was the hardware store at McClellan; the Mark Twain branch of the public library farther down toward town. And, still farther, the Sears-Roebuck store at Van Dyke.

UGLY SCARS ABOUND

Almost all of it is gone now. One by one, the stores have been abandoned, boarded up or torn down, ugly scars on the gray landscape.

Gratiot sleeps.

That hardware store has been bricked up. A motorcycle gang occupies the storefront next door.

The Mark Twain library fights the neighborhood's general dilapidation. It is a valiant but losing struggle.

We would trudge to the massive building with its great, high-ceilinged rooms and smoking fireplaces each Saturday morning in winter and huddle on the warm tile floors as the children's librarian read stories of adventure.

Now, for the librarian, walking to her car is a challenge and some of the things which happen inside the building and around it would never sell to a publisher because he wouldn't believe the stories.

A few months back, for instance, the last of the library's copper rain downspouts was stolen by scavengers who sell such things for scrap. The final blow was struck when a guard caught a man with a ladder at the back of the building, trying to steal the gutters from the roof in broad daylight.

EVEN SEARS DESERTED

Still, the library persists—an outpost in a hostile land which refuses to be overrun. Not so with the Sears store.

The workmen were there over the weekend, hammering plywood sheets over the windows, emptying the aisles of the last remaining merchandise.

Sears gave up. The company operated the store at Van Dyke in good years and bad. They blame high crime and flagging sales for making the operation too unprofitable for a responsible business to continue.

My emotions tell me that to quit is wrong; that Sears should have stayed and taken its lumps because there is a need for commitment in the areas of the city's most severe blight.

The people in the surrounding neighborhood are bitter and disappointed. Many of them are old and infirm, many more do not have the means to travel to suburban shopping centers.

They complain that they have been betrayed.

But business has deserted Gratiot for good reason. It simply has become too much of a risk to trade in that area any more.

There is more than dollars and cents involved. Lives are at stake. Customers and employes alike have been ripped off, beaten, raped. Incidents occur in daylight, in front of witnesses.

But it is the rare witness who ever "sees" anything.

The neighborhood which made a sleeping bum out of Gratiot Avenue is populated with honorable people. But they allow a small coterie of hoodlums to ruin their lives, drive away their services.

Someday, perhaps, they'll realize that they cannot live forever in fear and depravation. And the decent people will gather their nerve and make a stand and face down the riffraff.

Maybe then the sleeping derelict will awaken.

Maybe.

HISTORIC POLISH CONSTITUTION AND HUMAN RIGHTS ASSAILED BY COMMUNISTS

HON. FRANK ANNUNZIO

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Monday, February 23, 1976

Mr. ANNUNZIO. Mr. Speaker, last December 5, a group of 59 prominent Polish intellectuals, in respose to plans announced by the Polish Communist Party to amend the historic Polish Constitution, published an appeal for constitutionally guaranteed civil liberties. Those signing the appeal included poets, economists, academic figures, and cultural personalties, and they demanded guarantees of freedom of conscience and religion, free trade unions, the right to strike, freedom of speech and information, and freedom to carry out scientific work.

This brave and courageous act should not go unnoticed by the Congress of the United States and it would also be a tragedy if this appeal were to be ignored by the people of the United States and of other democratic nations. Free people everywhere must remain vigilant in defense of freedom and speak out on behalf of those in the captive nations who are endangering their lives to regain the privileges of individual liberty for their nations.

Mr. Aloysius A. Mazewski, president of the Polish American Congress, has written to President Ford regarding this crucial issue, urging that the United States review "trade and loan programs with Poland and decide whether 'most favored status' should be retained or not, in the event the Polish Government pursues its intended action in negating the Declaration of Human Rights." He also urges the President "to have the State Department thoroughly review this impending development and render whatever assistance within the purview of our policy and the Helsinki agreement."

Mr. Mazewski's letter to President Ford follows:

Hon. GERALD R. FORD,
President of the United States,
The White House,
Washington, D.C.
Mr. President:

Poland appears to be headed for an open confrontation between its communist government and the majority of the people it rules by means of suppression of human rights and a monopoly of all mass media of communications.

A very significant event, which underscores the growing struggle of the people of Poland for human rights and civil liberties is a statement signed on December 5, 1975, by 59 Polish intellectuals demanding that the four basic freedoms:

Freedoms of faith and religious practice
Freedom of work
Freedom of speech and information
Freedom of scientific pursuits

be restored and guaranteed by the constitution.

The statement refers to plans, announced at the VII Congress of Polish United Workers Party a cryptonym for the Polish Communist Party to amend Poland's Constitution by officially sanctioning the leading role of the Polish United Workers Party in the political structure of Poland and assigning to it the supreme authority in the affairs of the state.

Such constitutional amendment would in effect invest the party with the attributes of government and legalize usurpation by the party of legislative, judicial, and administrative functions of government. This may be the first step toward assimilation of Poland and its people with Communist Russia completely, and in turn the annihilation of Poland.

The Intellectuals, signatories of the aforementioned appeal, boldly assert that these basic freedoms are non-existent in today's Poland. They warn that "Lack of respect for civil liberties may lead to the destruction of the nation's resourcefulness, breakup of social cohesiveness, to gradual loss of national awareness and thus an interruption of continuity of national tradition. This constitutes the threat to national existence."

"In absence of the freedom of speech, there can be no free development of national culture."

The statement goes on to condemn preventive censorship and state monopoly of all forms of mass media.

The Polish government has signed the Helsinki declaration, which confirmed the Universal Declaration of Human Rights, and the Polish government should comply with its terms and not flagrantly violate it.

Poland in the Soviet bloc, represents a most western and democratic oriented society, a veritable thorn in the fabric of Russian colonialism. It is inevitable then, that Russia demands the complete eradication of these vestiges of Poland's free spirit to assure complete subservience of its domination.

It is requested that our Department of State seriously review the declarations made by the 59 Polish Intellectuals who have signed this statement, knowing full well of the possible consequences to their safety as well as the proposed changes.

We should also review our trade and loan programs with Poland and decide whether the "most favored status" should be retained or not, in the event the Polish government pursues its intended action in negating the Declaration of Human Rights.

We whole-heartedly commend the 59 Polish Intellectuals and will support their declaration by all means that are available to us.

On behalf of the Polish American Congress we urge you, Mr. President, to have the State Department thoroughly review this impending development and render whatever assistance within the purview of our Policy and the Helsinki agreement.

Further, that the Administration and Congress inform both governments in Moscow and Warsaw of the negative effect of such developments on the future East-West cooperation and detente.

ALOYSIUS A. MAZEWSKI,
President.

PRESIDENT FORD'S BILL TO GUARD NATIONAL SECURITY INFORMATION PRAISED

HON. ROBERT McCLORY

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Monday, February 23, 1976

Mr. McCLORY. Mr. Speaker, in the wake of unauthorized and damaging disclosures of secret information impinging on the national security and welfare of our Nation, it is highly appropriate that we should understand clearly and discuss fully and fairly the proposal of President Ford which a number of my colleagues and I introduced in this

Chamber last Thursday. This measure (H.R. 12006) has been both misunderstood and misrepresented by some who should have known better—but who failed to examine the legislation before uttering their public criticisms.

Mr. Speaker, today's Washington Post presents a fair and balanced analysis of this legislation which I call to the attention of my colleagues and which I hope will be followed by other thoughtful comments and analyses. The editorial follows:

[From the Washington Post, Feb. 23, 1976]

THE PRESIDENT'S SECRECY LEGISLATION

If you agree with Philip Agee, whose letter appears on this page today, you will find the reforms of the Central Intelligence Agency and the secrecy legislation proposed by President Ford wholly inadequate. Mr. Agee—and some others—believe the CIA is an organization whose agents and activities should be publicly identified and exposed because, in their view, its operations are wholly inimical to our true national interest. On the other hand, if you believe, as we do, that there is a place in this imperfect world for secret government activities—as long as they are properly directed and controlled—you may find the President's proposals a reasonable starting point. We have already expressed some views on those reorganization proposals. Today we intend to focus on the details of the President's secrecy legislation which is aimed—rather precisely—at people like Mr. Agee.

The secrecy legislation, as we understand it (it is printed on the opposite page so that you can judge for yourself how narrowly it is drawn) attempts to deter or discourage leaks of information relating only to the sources and methods of collecting foreign intelligence and the methods and techniques used to evaluate it. It is not a proposal to create an Official Secrets Act (which would punish anyone for revealing any government secrets) or, even, to protect the general run of secret intelligence information, as Mr. Ford seemed to suggest in his press conference. It is not, for example, directed at the content of foreign intelligence or information that relates to past or future government policies (except as the publication of a specific piece of intelligence might, by itself, reveal the method by which the information was obtained). Thus, it does not appear to cover such material as the nation's negotiating position on the SALT talks or most of the contents of the Pentagon Papers. It would cover, however, such information as the names of CIA officers and agents, the ways in which they gather information, and such techniques as the use of submarines for intelligence purposes. As fascinating as this kind of information is, it is information we think the government has a legitimate need and, as far as secret agents are concerned, a moral obligation to keep secret. The public identification of such an agent, as in the case of Richard Welch, not only destroys his effectiveness but also may endanger his life. This is a point which Mr. Agee disputes in his letter but which he seems to concede tacitly by suggesting that Mr. Welch should have come in from the cold once his cover was blown. In any case, in a democratic system there is a better way, we think, to work out one's antipathy toward CIA operatives, and that is for Congress to bring them home by outlawing their activities and/or refusing to vote the necessary funds.

In many ways, President Ford's proposal can be regarded as the modernization of a law that went on the books 25 years ago to protect the government's cryptographic and communication intelligence activities. That law made it a crime for anyone—in or out of the government—knowingly to communicate to unauthorized persons any information concerning codes, ciphers and methods of intercepting communications and analyzing them. Mr. Ford's proposal puts other ways of gathering intelligence on an equal footing with code-breaking and communications interception, but with some differences. The most important of these is that Mr. Ford does not propose to try to punish private citizens, such as journalists, who have no relationship with government, for revealing this kind of information; the old code statute does.

Once this much is said about the general thrust of Mr. Ford's secrecy legislation, some specific problems need to be recognized. One is that, while agencies like the CIA need to protect legitimate sources and methods, they should not be able to hide illegitimate secrets under so stringent a secrecy statute. Missing from the President's proposal is anything to make legal, indeed to encourage, low level personnel's revealing information concerning illegal or unauthorized activities, such as some of those undertaken by the CIA in the past. Congress should put such a provision into the statute and, to make it workable, spell out in more detail than does the new executive order, what the limits are to be on intelligence-gathering methods.

A second troublesome area that the proposed legislation does not address is the old bureaucratic trick of placing a small amount of highly classified material in a document made up mostly of unclassifiable but embarrassing information—and giving the whole package the highest classification. That can perhaps be best handled in terms of this statute by broadening the scope of judicial review of the legitimacy of the classification of the specific information that was or is about to be revealed. Similarly, Congress needs to broaden somewhat, and clarify, the part of this proposal that says revelation of information already in the public domain cannot be punished.

Unlike most other secrecy statutes that have been proposed in recent years or adopted in the past, the President's version, if modified as we have suggested, would balance reasonably well the conflicting needs for some secrecy and much freedom of information. It is sharply limited in the kind of information that can be kept secret and it avoids First Amendment problems by placing its barriers on those who chose in the first place to engage in secret work. There may come a time in the history of the world when distrust and aggression among nations diminish so much that the need for government secrecy will disappear. But that time is not yet. And until it arrives, the government can quite properly take stringent steps to protect at least the sources and methods by which it learns what is going on elsewhere in the world.

"BUBBLING BROWN SUGAR"

HON. CHARLES B. RANGEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Monday, February 23, 1976

Mr. RANGEL. Mr. Speaker, I would like to share with my colleagues an enjoyable evening I recently had attending a performance of "Bubbling Brown Sugar," which just finished a successful run at the National Theatre.

It has been said by some individuals that our Nation's Bicetennial has no significance for the black community. But Media House Ltd.'s production of "Bubbling Brown Sugar" brings the Bicentennial to the very heart of the black community by recreating an era of black American history which is noted as a time of major cultural achievement in Harlem.

Since the Harlem rennaissance was indeed a rebirth of culture in this Nation's most famous black enclave, "Bubbling Brown Sugar" is the Bicentennial reincarnation of some of the very best in black entertainment.

I enthusiastically recommend "Bubbling Brown Sugar" to my colleagues and for a thought-provoking narrative of the era upon which this musical revue is based, I respectfully submit an article written by Howard Coffin which appeared in the National Theater magazine entitled "Those Days . . .". The full text of the article follows:

"THOSE DAYS . . ."

(By Howard A. Coffin)

"When you hear old folks reminscing about Harlem way back then, It kind of makes you wonder . . . If those days will come again."—From the song "Bubblin' Brown Sugar."

"Those days" are long gone, and they're no more likely to come again than 1776 or Harry Truman's presidency. But what with all those "old folks reminiscing"—and a lot of younger ones imagining—about Harlem "way back then," it was probably inevitable that someone would come up with a show built around the music and feeling of that place and time.

"Those days" were times of hard realities and even firmer romance—when integrated jazz bands lit up the marquees of Harlem as though there were no such things as "honkies". Elsewhere in the United States, racial barriers stood strong and impenetrable, but Harlem was another country—certainly whenever live music was played.

"Those days," white sophisticates plunged without fear into Harlem's blackness to pay homage to the music of Duke Ellington, Count Basie, Louis Armstrong, Jimmy Lunceford and other greats. Blacks and whites sat elbow-to-elbow in the smoky ambience of places like the Cotton Club, the Savoy and Connie's Inn—drawn there by the egaliarian magic of jazz and blues.

On a good night of club-hopping through Harlem, you could take in Billie Holiday, Ella Fitzgerald, Cab Calloway, Pearl Bailey, Hazel Scott, Billy Eckstein, Ethel Waters and dozens of extraordinary instrumentalists whose artistry transcended petty notions of race. And, oh, what music they created.

"Those days" composers wrote songs that lasted, wrote them as though they knew in their hearts that generations later would treasure them as "classics." Is there any other word for songs like *Sophisticated Lady, Honeysuckle Rose, Memories of You, Some of These Days*, and *It Don't Mean a Thing (If It Ain't Got that Swing)? Or Take the "A" Train, Stompin' at the Savoy and Sweet Georgia Brown?*

They emanated from the minds and souls of Harlem's great poets and musicians, black geniuses whose melodic gifts and turns of phrases raised popular music to legendary heights. Few of them ever achieved the wealth and recognition of the late Duke Ellington—only musicians themselves and a relative handful of afficionados immediately remember such names as Earl Hines, Noble Sissie, Eubie Blake, J. C. Johnson, Andy Razaf, Maceo Pinkard, Irving Mills and Billy Strayhorn—but their music has stayed with us for 30 years and more, too fine, too durable to die with its era.

Most new musicals these days are lucky if they contain two or three songs an audience can remember after they've left the theatre. *Bubblin' Brown Sugar* contains—with the exception of the title tune—*only* songs that people remember, not just for a few days

but for generations. And all of them are by black composers. There are no fewer than two dozen of them in the score, including all the songs mentioned earlier.

Though music is the show's main ingredient, it does have a book, written by black playwright and cultural historian Loftten Mitchell. As choreographer Billy Wilson explains it, "the story is about some oldtimes, taking some young kids on a tour of Harlem to give them a sense of their heritage—that's the thread that all this wonderful music hangs on."

REVENUE SHARING: ON THE ROAD TO A MORE EFFICIENT FEDERAL SYSTEM

HON. JOEL PRITCHARD

OF WASHINGTON

IN THE HOUSE OF REPRESENTATIVES

Monday, February 23, 1976

Mr. PRITCHARD. Mr. Speaker, the reenactment of general revenue sharing should be of the highest priority for this 2d session of the 94th Congress. One of my colleagues on the House Government Operations Committee shares this belief. In a recent speech before local government officials in Milwaukee, Wis., Representative BOB KASTEN stated:

Revenue Sharing is the substance that fuels the Federal System.

Representative KASTEN correctly and articulately outlined the major issues confronting the reenactment. His remarks deserve consideration by his colleagues and the public.

The speech follows:

SPEECH BY HON. ROBERT W. KASTEN, JR.

Revenue sharing is the substance that fuels the Federal systems . . . makes it run smoothly (or less roughly, perhaps) and moves it along on the road toward an effective system.

Since its inception, some basic policy questions about the program have arisen. Answers to these questions will shape any action by Congress to extend or modify the revenue sharing program. I'd like to ask a few of these policy questions and try to answer them briefly.

Are general revenue sharing funds being used wisely and for the most essential needs of our citizens?

The answer is "Yes". Among a vast array of Federal programs, revenue sharing is a landmark.

Studies of the program across the country and in Wisconsin have shown that without revenue sharing funds to invest in the public's future, public service on the community level would have deteriorated, and taxes would have risen.

A General Accounting Office study of the program in Milwaukee concluded that the city had handled its funds well, and that the program had fulfilled its purpose. The study found no instance where services provided with revenue sharing funds benefited one segment of the population more than another.

Revenue sharing has enabled Milwaukee, and hundreds of other cities in the seven counties represented here today, to funnel funds into areas where city officials felt they were needed—fire protection, refuse collection, health and library services and school crossing guards.

Policy question number 2: Does the general revenue sharing program represent the best means of assisting state and local governments?

The answer is "yes".

GAO case studies of revenue sharing in 26 local governments concluded that the program is an effective and efficient way to return Federal funds to local and State governments . . . much more effective and efficient than categorical grant-in-aid programs, where Washington bureaucrats determine local policies and priorities and funding levels.

But while most people in Washington agree that the program has been successful, there are still some who worry that Washington doesn't have enough control over what State and local officials do with revenue sharing funds.

I'm going to fight that attitude in Washington. In fact, I'm going to work to remove all restrictions on how you spend Federal revenue sharing funds.

I am a firm believer in the concept that the closer a government unit is to the people, the more responsive, efficient and effective it is apt to be.

Wisconsin State and local officials are closer to the people. You are acutely aware of local problems and needs. You should be determining policies and priorities . . . not the bureaucrats in Washington:

While the answer to the question—does revenue sharing represent the best means in assisting State and local governments—is yes, it could be better.

I have proposed that we eliminate restrictions on the use of funds to what Washington has deemed "priority expenditures."

Such dictates undermine the whole purpose of revenue sharing—to allow state and local governments to decide, based on their superior familiarity with local conditions, how funds can best be spent to accomplish local goals.

Priority expenditure classifications have also created additional layers of bureaucratic red-tape here in Washington. They have increased administrative costs and caused unnecessary delays.

When Congress says, "we will send you back some money to take care of some local problems as you see fit," then that's exactly what it should do—no strings attached.

Policy question number 3: Many critics have asked, "Without any Federal oversight or controls, where are the safeguards to prevent misuse of Federal funds?"

While resisting Federal restraints on the use of funds, we must acknowledge a legitimate desire to see that revenue sharing funds continue to be spent wisely.

A provision of my bill would require that state and local governments give citizens the opportunity to comment on and be involved in the preparation of planned use reports.

Most communities in the ninth district already provide public forums through which citizens are given a chance to actively participate in setting priorities and allocating funds.

Policy question number 4: How far should the program be extended beyond 1976, and should it be funded by permanent appropriations or by regular annual appropriations?

The bill I have introduced will extend the program eleven and three fourths years. The new expiration date would be September 30, 1987. And appropriations would be permanent.

A lengthy extension will maximize the benefits of revenue sharing by allowing local governments to make their plans and establish their priorities with the knowledge that they can count on a smooth, continuous flow of revenue sharing funds.

Right now, you can't do that. With an expiration date of only ten months away, Congress's inaction has stopped the wheels of progress.

Long-range planning is something Washington doesn't seem to understand.

In recent testimony in Washington, author Alvin Toffler commented that "The American future is being stolen, dribbled and bumbled away by a government that does not plan for the long-range, does not know how to plan, and is afraid to talk about the need for long-range planning . . .

Our meeting here today shows that State and local governments are trying to plan, are trying to anticipate their needs for the future.

But Washington is still dribbling the ball. Its inaction on revenue sharing has left State and local governments dangling, unable to make long-range plans, unable to plan for the future.

We have been told that the House Subcommittee on Intergovernmental Relations will begin to mark up a bill February 23 to extend the program. By the end of March, the bill is expected to be before the full Government Operations Committee, of which I am a member.

While I am optimistic that the committee will report it to the House floor in a timely manner, I am reminded that Congress debated the usefulness of revenue sharing for nearly a decade before finally acting in 1972.

Fortunately, the success of the revenue sharing program insures a less timely debate.

I want to assure all of you here today that I will do everything that I can to speed the legislative process so that you can continue to progress in solving the problems of your communities.

America was only a few years old when Congressman Fisher Ames of Massachusetts made what turned out to be a prophetic statement about the way we govern ourselves.

He said a monarchy is like a great ship—"you ride with the wind and tide in safety and elation, but by and by you strike a reef and go down. Democracy is like a raft: You never sink, but damn it, your feet are always in the water."

It is true that revenue sharing is not a perfect system. Our feet are in the water now and then. There are problems and adjustments which must be made.

But the system is working, it is helping to improve our Federal system, and it deserves our continued enthusiastic support. It is one of the truly bright spots as we move into our third century.

Thank you.

THE NEED FOR A NEW JUDICIAL SYSTEM IN TAX CASES: REMARKS OF IRS CHIEF COUNSEL MEADE WHITAKER

HON. CHARLES A. VANIK

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Monday, February 23, 1976

Mr. VANIK. Mr. Speaker, at present, the taxpayer may use several different avenues in litigating a tax question—the Tax Court, the Court of Claims, the U.S. District Courts, and the appellate systems which rise above these courts.

The Chief Counsel of the IRS, the Hon. Meade Whitaker, delivered a very thoughtful analysis of our present tax justice system before the Tax Section of the American Bar Association last May 17. In his remarks, Mr. Whitaker pointed out many of the problems created by the present system. For example, he stated:

Costs are further maximized by the wasted manpower involved in repeatedly relitigating the same issue in order to obtain a conflict, and thus a vehicle for Supreme Court review. And finally, as pointed out, the uncertainty as to the law severely handicaps the Service.

This creates inefficiency where none need exist.

I might add that this uncertainty can be as equally inefficient and unfair to the taxpayer as it is to the Service. It should be noted that smaller taxpayers who cannot forum shop are particularly discriminated against.

Mr. Whitaker goes on to discuss the possibilities of a national court of tax appeals and other reforms of the present, inadequate system.

While I find some of the proposals highly debatable, I would like to enter the full text of his remarks in the RECORD at this point. I would be very interested in receiving comments from members of the bar and others on his ideas, since it would be my hope that late this year or early in the 95th Congress the Ways and Means Oversight Subcommittee could commence studies and hearings on these suggestions:

[Reprinted from Tax Lawyer, Fall 1975]

BEFORE THE SECTION OF TAXATION SPRING MEETING, WASHINGTON, D.C.

(By the Honorable Meade Whitaker, Chief Counsel, Internal Revenue Service, May 17, 1975)

The atmosphere in Washington today encourages, if it does not mandate, a reexamination of many aspects of the tax system, both procedurally and substantively. Legislative enactments, Congressional inquiries and changes in the attitude on the part of the Executive Branch are exposing for public examination more of the operational detail of Government, including the Internal Revenue Service, than ever before. Congressional investigations, the current study by the Administrative Conference, and our own self-examination provide a current impetus for reexamination of tax administration procedures. It is to be expected, therefore, that the Office of Chief Counsel should use this opportunity for reexamination of tax litigation.

There are factors which make this reexamination imperative. In common with the Internal Revenue Service, the workload of Chief Counsel increases in relation to the number of taxpayers and the complexity of the tax system. Growth in Audit and Intelligence manpower correlates with growth in litigated cases. In addition, under the direction of Commissioner Alexander, the Internal Revenue Service is making greater demand than ever before on its lawyers for early advice in the development of civil and criminal cases, in the collection of delinquent taxes, and in personnel and labor relation matters. We are, however, constrained by the budget to operate at least through fiscal 1976 with relatively insignificant increases in manpower. We are logically looking for greater efficiency and greater effectiveness. A reexamination of tax litigation becomes, therefore, not a choice but a necessity. However, we in Chief Counsel have only limited power to effect changes in this area.

I propose, therefore, to share with you some thoughts about our system for the trial of tax cases and especially to urge a new examination by you as members of the tax bar of some of the positions taken by the Section in the past. I must emphasize that the thoughts I express are my own. They do not purport to be the positions of the Treasury Department, much less of the Administration. In the course of my remarks, I will touch on areas sensitive to both the Government and the Section. I speak to you today as a member of this Section with the knowledge that free and frank expression of views has always been an attribute of Section membership.

This subject is not new. Suggestions for changes in tax litigation structure have been debated for years. Extensive consideration was given in 1969, but that resulted in only one improvement, though a major one, in the change in status of the Tax Court to a constitutional court. That does not mean however, that further change is foreclosed. Study of and improvements in the court structure as it pertains to tax cases should be a continuing goal of this Section, of the Internal Reveune Service, and of the Congress.

Tax litigation has clearly a dual function. For most taxpayers, it is the ultimate resolution of differences of opinion with the tax administrator. This aspect of tax litigation is obviously of the utmost importance to any individual taxpayer-litigant and his counsel. Tax litigation also functions as an aid in the development of the tax law. This second function is of far greater significance to the Service and to the public. The system will continue to operate whether the Service or the taxpayer wins any particular case and irrespective or revenue loss or gain. But under a tax system which is based on the theoretical premise that the tax liability of every taxpayer is an ascertainable fact, determined in accordance with standards established by Congress, there must be a forum for testing the tax administrator's interpretations for the benefit of all taxpayers. I think it worthwhile, therefore, to question once again whether, and how well, our trifurcated system of tax litigation accomplishes this objective.

From the standpoint of the taxpayer whose sole concern is to win his tax dispute, the present system probably has more advantages than disadvantages. One of the advantages is forum shopping. The Tax Court, the district courts or the Court of Claims may be selected entirely within the discretion of the taxpayers. There are a number of reasons for choosing one court over another. Trial techniques and tactics in many instances can be tailored to fit the type of issue. the personality and situation of the taxpayer and of his counsel, and the strengths and weaknesses of both parties' positions. Differences in court procedures can thus be utilized to gain a significant advantage. As an obvious example, in the Tax Court the taxpayer can maximize his discovery and limit that of the Service. The availability of a jury as a fact finder may be a controlling factor in the taxpayer's choice. Especially under our present system, moreover, settlement opportunities vary with the forum as a result of participation by the Department of Justice in district court and Court of Claims cases and Chief Counsel attorneys in Tax Court cases. Furthermore, the taxpayer may select that forum where the trend of prior decisions seems most conducive to success. Finally, if delay is to the taxpayer's advantage, he can select a forum with a clogged docket.

Forum shopping, therefore, maximize the opportunities on the part of the taxpayer to win his case. From the standpoint of the Government, however, forum shopping has limited utilization. It does provide the opportunity to retry the same issue in another circuit in order to offset a bad decision. But this opportunity is not always available and at best is slow and cumbersome to achieve. These, then, are the advantages offered, principally to the taxpayer, by our trifurcated system of tax litigation.

Clearly, it has serious disadvantages. From the taxpayer's standpoint, there appear to be at least two. First, it is inequitable that an unsuccessful taxpayer in one circuit cannot take advantage of a subsequent favorable decision in another circuit. The system simply does not always treat similarly situated taxpayers in the same fashion either prospectively or retroactively. Second, all too frequently the taxpayer will find himself forced to relitigate what he thought was a settled issue because we in the Service concluded that an earlier decision is wrong. Sometimes court decisions are wrong; more often, litigants simply are unwilling to accept the adverse decision. But perhaps the major disadvantage remains the undue delay in obtaining a certainty in tax results, a plague upon all taxpayers as well as on the Government.

From the Service standpoint, there appear to be many disadvantages embodied in this trifurcated system. Stated simply, it maximizes the cost to the Government of tax litigation. In part this results from the division of responsibilities between the Department of Justice and my office, a division, I suggest, that represents almost the epitome of inefficiency. While my office and the Tax Division do not have a complete duplication of effort, every case tried in the district court or the Court of Claims does require two docket attorneys, one in my office and one in the Tax Division or in a U.S. Attorney's office (or both). There is a duality of supervision and review. But the most troublesome aspects lie in achieving uniformity in position. With Tax Court cases being tried by Chief Counsel attorneys in 38 different offices (including the National Office), uniformity is difficult enough. The problem is vastly multiplied where trial responsibility is also assigned to the Tax Division and U.S. Attorneys.

Costs are further maximized by the wasted manpower involved in repeatedly relitigating the same issue in order to obtain a conflict, and thus a vehicle for Supreme Court review. And finally, as pointed out, the uncertainty as to the law severely handicaps the Service. This creates inefficiency where none need exist.

There is a further disadvantage which is unique to the district courts. The Board of Tax Appeals was created in 1924 somewhat as an experiment. It was readily perceived that one of its important functions was to assist in the development of the tax law for the benefits of all taxpayers. The legislative history underlying the 1926 and 1928 Revenue Acts emphasizes the importance attributed to the explanation by the Board of Tax Appeals of the basis for its decisions, not for the benefit of the litigants in the particular case, but for the guidance of "taxpayers, accountants and lawyers engaged in tax work throughout the country." By way of contrast, the primary, in fact almost the sole, contribution of the district courts has been to decide a particular tax controversy. District courts are not required to issue opinions. All too often a decision is of no value as a precedent. Statistics reveal that Tax Court decisions are cited as authority three times for every cite to a district court tax case.

It is perhaps impossible to fully assess the Tax Court and district courts in terms of their respective contributions to federal tax law without focusing on the advantages and disadvantages of restricting tax cases to judicial specialists as opposed to "generalists." Few would argue, however, that use of district courts in federal tax litigation is justified by the fact that district court judges are generalists. Rather, district court jurisdiction is supported by arguments that in certain cases it is more expeditious, but this is certainly not uniform; that a jury is available, but that is of considerably less importance in civil than in criminal cases; and that it is a local court and therefore more accessible. It is true that district courts are clearly more accessible to taxpayers and in fact to Government lawyers in a decentralized system such as we have in the Office of Chief Counsel. Convenient access to the court by the trial attorney effects economies of time and manpower.

And what of the appellate court system? Is it really in the best interest of tax admin-

istration for appeals from the Tax Court and the District Courts to be decided by ten different circuit courts of appeals plus the Courts of Appeals for the District of Columbia? There is no way within this system to insure uniformity of treatment of taxpayers and prompt finality in the decision of tax issues except over a long span of years. As long as we have the present system, we will of necessity continue litigation in circuit after circuit until either we agree that we are wrong, the Solicitor General decides we are wrong, or the Supreme Court has had the final say. And subject to economics, taxpayers will do likewise.

While we normally try to adhere administratively to a two-circuit rule, neither the Commissioner nor myself, nor the two of us together, necessarily has the final decision as to whether or not to accept or appeal a decision by a court of appeals. I suggest that it is time to consider once more whether or not the cost and delay inherent in this system is in the interest of any of us. The anomaly of the tax treatment of a transaction being dependent on the residence of the taxpayer is ridiculous.

Let us look, therefore, to see whether there is some way to achieve the desired uniformity throughout the United States at the trial level and at the appellate level, without losing too many of the advantages of the present system. Leaving aside for a moment the Court of Claims, I readily agree that it is a waste of time to advocate ouster of jurisdiction in the district courts. We are not ready to turn the clock that far ahead. Neither is it necessary to deprive taxpayers of the convenience of trial in local courts by local judges and juries. In many cases fact finding by judges and juries familiar with local ways of doing business may be more effective than by tax specialists. There is much to be said for a fact finding forum in or near the residence of the taxpayer.

Except as a theoretical proposition, it makes little sense today for the district courts to be confined to refund cases and for the Tax Court to be confined to deficiency cases. There is, however, serious question whether or not it is in the interest of tax administration, either from our standpoint or that of the public, to go the route of full concurrent jurisdiction in this trifurcated system. There is every reason to believe that concurrent jurisdiction would seriously reduce the number of cases tried before the Tax Court with a concomitant increase in district court tax cases. Few refund suits would be filed in the Tax Court and thus the overall effect would be fewer Tax Court cases. Since, in the words of former Commissioner Thrower, "the preeminent value [of the Tax Court] has been in its development of the tax law," enlarging the jurisdiction of the district courts and of the Court of Claims and reducing the workload of the Tax Court would detract from the systematic development of the tax law. Concurrent jurisdiction is not the answer and I would strongly urge the Section to reconsider its position in this regard. However, I see no reason for excluding the Tax Court from refund suits. It is doubtful that this would add appreciably to the workload of that court. It does have the clear advantage of enabling the Tax Court to apply its tax expertise in this important facet of tax litigation.

If the best of all worlds were to have the tax law developed by court with recognized tax expertise, and yet preserve the real advantages of the district court system, I suggest for consideration two propositions:

(A) That district courts should be required by legislative mandate to follow as precedents decisions of the Tax Court, except in those instances where there is an outstanding appellate court decision otherwise binding on the particular district court, and

(B) In those cases where there is no Tax Court decisional authority, there should be a mandatory procedure for the certification of the substantive tax issue to the Tax Court for an advisory position.

I recognize that these changes in the system would not be a panacea. In many cases questions of fact merge into questions of law. Decisions of the Tax Court itself, even though it is a national court, are not universally consistent. Moreover, a certiorari procedure would cause delay in some cases, would add to the burden of the Tax Court and would tend to downgrade the stature of the district court in this area of its jurisdiction Those disadvantages, however, do not appear to outweigh the desirability of having the federal tax law interpreted by a single national court. Because decisions of the Tax Court are already accorded great weight, and have been since the *Dobson* case,[1] the formal recognition of the controlling effect of Tax Court decisions would not be monumental.

SECTION OF TAXATION

The right of either party or the district judge himself to use a certiorari procedure might be of even greater benefit. It would help to insure that the Tax Court would be the initial decision-maker in new tax issues. While it may be argued that this is a pro-Government philosophy, it is not. Our record in the Tax Court is not that good. In fact, often the Service does better in terms of percentage of deficiencies sustained in the district courts than in the Tax Court. This certiorari procedure is simply a way to achieve a greater degree of uniformity at the trial level without restricting jurisdiction of tax cases to the Tax Court alone.

There may be barriers that would have to be overcome in order for these two suggestions to be implemented. But I do not believe that any problems that may exist would be insurmountable. Legislation should be enacted to establish, in effect, a common law of federal taxation in the form of the opinions of the Tax Court. At the very least, Tax Court decisions should be accorded a presumption that they reflect the proper interpretation of the federal taxing provisions and therefore, absent unusual circumstances, should be followed by the district courts.

Several possibilities present themselves for achieving greater uniformity and more rapid determination of tax issues at the appellate level. A National Court of Tax Appeals is perhaps the most obvious.

There exists continuing differences of opinion as to the desirability of a specialist versus a generalist appellate court for tax cases. The Commission on Revision of the Federal Court Appellate System has focused on this issue and has concluded against the specialized appellate court. That conclusion has been concurred in by this Section as recently as last month. The Commission in its preliminary report[2] has suggested the following as controlling disadvantages:

(A) A National Court would delete or eliminate regional influence;

(B) The breadth of experience of the specialized judges would be narrow;

(C) There would be less incentive to write thorough opinions;

(D) There would be a tendency for the judges to substitute their own policy views for impartial analysis of the law.

Experience with the Tax Court appears to demonstrate the fallacy of these arguments. And I suspect that a major factor in the opposition of tax practitioners is the unwillingness to accept as the final disposition of an issue the decision of a single appellate court.

[1] Dobson v. Comm'r, 320 U.S. 489 (1943), *rehearing denied*, 321 U.S. 231 (1944).

[2] U.S. Comm'n on Revision of the Federal Court Appellate System, Structure and Internal procedures; recommendations for change: A preliminary report (Comm'n Print 1975).

I recognize that the creation of a new type of appellate court might be difficult to achieve legislatively, especially if the Commission and the practitioners adhere to their opposition. However, if the pattern suggested for the proposed National Court of Appeals were followed, that is, that the judges have prior appellate court experience and that they serve for fixed terms, the most compelling argument against a single purpose appellate court would be eliminated. That system would, however, present geographic problems, either travel time and expense for taxpayers or circuit riding for the court. My preference, and Don Alexander's, is for a National Court of Tax Appeals. But are there any alternatives?

A one-circuit rule might be created by statute. The first circuit court to decide a tax issue could establish the law on that point, binding on all other courts, subject only to certiorari to the Supreme Court (or to reversal by the Congress). Were this the only alternative to the present cumbersome process of appellate determination, I would support it. I do not believe we can or should continue to afford the cost and delay of the present system. But perhaps a more reasonable approach would be to accord to the first court of appeals decision something like a conclusive result only in certain circumstances. For example, an appellate decision affirming or following a Tax Court decision might be conclusive but a reversal of a Tax Court decision might be conclusive only if the decision is thereafter accepted by the Tax Court (either on reconsideration in the same case or in the next case involving the same issue).

Another alternative might be a two-circuit rule which would be quite satisfactory when the circuits agreed or when the Supreme Court granted certiorari to resolve the conflict. Where the circuits agreed, all courts would be required to follow the precedent unless and until reversed by the Supreme Court or the proposed National Court of Appeals. The proposed creation of a National Court of Appeals probably would resolve more inconsistent appellate tax decisions than at present. But a better solution would be an appeal of right, rather than certiorari, to the National Court of Appeals to resolve a conflict between the Tax Court and an appellate court, or in a two-circuit rule to resolve a conflict between circuits.

I have so far said little of the Court of Claims. I suggest that its jurisdiction in tax cases is unnecessary and probably undesirable. This conclusion leads me to a third alternative for change in appellate tax jurisdiction, As an alternative to a National Court of Tax Appeals, and as probably a better choice than a one-circuit or a two-circuit rule, the Court of Claims' original jurisdiction in tax cases could be replaced with appellate jurisdiction—hearing appeals from the Tax Court as well as the district courts. The judges on the Court of Claims to a large extent function in an appellate capacity under their present rules, and thus a similar role in tax cases would not be that much of a substantive change. Under this proposal, the courts of appeals would lose their appellate tax jurisdiction. In effect the Court of Caims would become a National Court of Tax Appeals but at the same time it would retain its jurisdiction over non-tax cases.

There are disadvantages to any type of centralized appellate court such as here proposed. An undue burden of responsibility would be placed on the taxpayer with a new issue, but greater freedom to intervene and to file amicus briefs would serve in part to offset that. Also, there should be clear recognition of the right of either the Government or a taxpayer to take up through the system a new test case, at least when neither the Supreme Court nor the proposed National Court of Appeals had reviewed the issue.

There might well be efforts by various taxpayers and by the Government to be the first to get to the appellate tribunal in order to be the first to be heard on a new issue. That is not all bad and its dangers could be and should be offset by consolidating appeals and scheduling cases so as to await, if necessary, oncoming appeals which should be heard together. These questions are not unique.

I strongly support a two-circuit rule simply as a matter of administrative restraint. But being the lawyer and not the client, I feel that the Chief Counsel has an obligation to defer to the views of the Commissioner where he feels continued litigation is essential. Taxpayers, of course, exercise no such restraint. Therefore, administrative restraint is not the answer.

Generally, I think tax administration is better served by an early end to litigation, leaving to the Congress the final decision as to whether or not the law as interpreted by the courts is correct. That, however, presupposes that the positions taken by lawyers on both sides in tax litigation effectively present the tax issues fully and completely in each case that is tried. It mandates a strong influence by the client—the Service—in the trial process, especially on appeal, an objective which I favor but which is often difficult to achieve under our present division of responsibility within Government.

To the extent that it is sound to recognize a dichotomy between fact finding and the interpretation of tax law, should the Tax Court take another look at its procedures? It is inevitable that the number of tax cases will continue to increase in all courts, including the Tax Court. Its new jurisdiction in declaratory judgments is an additional workload. And there is the hope, and perhaps the probability, of declaratory jurisdiction in exempt organization determinations. The backlog of cases can only be kept manageable by increasing the number of Tax Court judges or in some fashion increasing their decisional capacity. A look at history suggests the answer.

In the hearings on the 1928 Act, the then Committee on Federal Taxation of the American Bar Association recommended to the Congress that the Board of Tax Appeals in its discretion be authorized to use special masters in particular cases "for the taking of testimony and reporting of findings thereon for consideration of the Board." We also have the procedures of the Court of Claims as an example. I suggest that you join me in urging upon the Tax Court consideration of a more formalized system for the use of Commissioners to make findings of fact in tax cases except where the facts are fully stipulated. This past week, this Section's representatives to the Tax Court Judicial Conference urged upon the court greater use of the pretrial procedure. I share that view but with the modification that pretrials be handled by Commissioners in most cases and be used as vehicles both for the delineation of the legal issues and the making of proposed findings of fact, to the extent that we and taxpayer's counsel are unable to stipulate fully. If this process were accomplished in advance of calling of cases for trial, disputes as to proposed findings of fact would be decided by the Tax Court judge, with opportunity for oral argument on the application of the law to the facts as found. And great improvement in convenience to all concerned would be achieved by the appointment of regional officers for the Commissioners, who then would be available to hear motions and to hold pretrials more frequently and with less expense to all parties.

Were these suggestions, or anything like them to be adopted, would any change in the division of responsibility between the Department of Justice and Chief Counsel be necessary or desirable? There is not much to justify the present system except history and the fear that in any change someone may lose prestige or position.

Prior to the Revenue Act of 1926, legal services were provided to the Commissioner by a Solicitor of Internal Revenue under the Department of Justice, and it is perhaps largely if not entirely the origin of the Board of Tax Appeals as an administrative tribunal which now permits the Commissioner to have his own law firm try a majority of tax cases.

Unquestionably, the Chief Counsel must have a satisfactory working relationship with the Commissioner, and his job is so specialized and of such magnitude that it must, for all practical purposes, be independent of all but cursory supervision. Probably this is also true with the several Assistant Attorneys General. Certainly the relationships of the Treasury General Counsel to the functioning of the Office of Chief Counsel is and must be perfunctory. Moreover, the attorneys for the Internal Revenue Service must be full time in that responsibility and closely identified with the Service. I feel very strongly that the Service lawyers must recognize the Service as their client, with all the prerogatives of a client except that neither one of us can fire the other. Whether or not that relationship would be any different if the Chief Counsel were an Assistant Attorney General instead of an Assistant General Counsel of Treasury is problematical, assuming that the individual were selected in substantially the present fashion and with the same independence. There is, however, considerable advantage in both the Commissioner and the Chief Counsel being responsible to the same Cabinet officer. That suggests the need for the present allegiance to the Treasury Department. It is seriously questionable whether dual responsibility, at least at the trial stage, should be continued.

In civil cases, I suggest it makes no sense to continue the division of responsibility. Its elimination would save substantial manpower. In criminal tax cases, there are other considerations, especially in matters relating to organized crime. Appellate litigation presents somewhat different considerations. If my initial premise is sound, that one office should try all tax cases, criminal cases and appellate responsibility should certainly be reviewed, but one would not necessarily reach the same decision for either one.

The analysis should be made, but it must be made with the clear understanding that the question should not be which office has the best present capability. The trial of tax litigation for the Government is too important to be decided on the basis of personalities, present incumbents, interdepartmental rivalries or the precedent of a 1934 delegation of authority.

I am sure most people agree with this conclusion. Differences could lie only as to which Department should end up with the responsibility. The only excuse for not facing up to the issue is the difficulty of the decision, not from a theoretical standpoint, but purely on the basis of practicalities.

Quoting again from former Commissioner Thrower,

"We are concerned with the total tax system and feel compelled to evaluate any proposed changes in our court structure by the standard of what is best for all taxpayers. This must be distinguished from a determination of what may be preferred by those directly involved in litigation, consisting of the courts, the Commissioner, the Chief Counsel and the Tax Division of the Department of Justice, and the taxpayers and their counsel."

These then, are a few thoughts that I believe would serve to improve our entire tax litigation system. I have others, some of which are within my authority to implement. What can be done to improve tax litigation within the Office of the Chief Counsel will be done. Beyond that, I would hope that some of the proposals that I have offered to you today—if not in specifics then in spirit—could be implemented in the near future. We may disagree on particulars, but we must not disagree that now is the time for affirmative change—both administratively and judicially—in our antiquated mechanisms for resolving tax disputes in litigation.

WE ARE NOT BLOWING AWAY

HON. KEITH G. SEBELIUS

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

Monday, February 23, 1976

Mr. SEBELIUS. Mr. Speaker, for several weeks now, quite a number of my colleagues have been making thoughtful and concerned inquiries about the weather problems we are experiencing in western Kansas and the High Plains.

I am both pleased and gratified that so many folks are concerned about our welfare. Now that we are "blowing away," the national media has finally discovered us. However, I wish to point out that, in fact, we are really not blowing away, way out there. In fact, our farmer's conservation practices over the years have prevented any return to the dust bowl days of the 1930's.

To be sure, we are experiencing severe drought. Many farmers have lost this year's wheat crop. However, the coverage by the national media would tend to make one think we have returned to the "dirty thirties." The real news is that the farmer has a remarkable ability to overcome great difficulty. If we can provide assistance in terms of appropriations for disaster loans, as opposed to interference in terms of embargoing grain, the farmer will take his chances with Mother Nature.

So that my colleagues do not think we are in danger of repeating the trip taken by Dorothy in the Land of Oz, I commend to their attention the following editorial written by Fred Brooks, editor of the Garden City Telegram—way out there:

WE ARE NOT BLOWING AWAY

No, America, Kansas is not blowing away.

But we fear that is the distorted picture they may be getting back in the concrete canyons of New York and other megalopolises because of all the television coverage about our drouth and wheat losses.

(What really prompted this piece was the remark passed on by our photographer after a long distance conversation with a representative of a national magazine in New York. The New Yorker had the distinct impression dust bowl days had returned.)

That's disturbing. The picture is way out of focus. Too many Americans have a narrow view of Kansas anyway. The tornado that lifted Dorothy into the Land of Oz is the rule, rather than the exception. The wind blows constantly and farmers stand around picking their teeth with wheat straw. That's a stereotype that is hard to erase.

So it is inevitable when the national media focuses on wind erosion and crop damage, that those with tunnel vision about Kansas conjure up pictures of the dirty 30s, the dust bowl, tattered children and grim farmers

in patched overalls, dirt piled against shanties, barren fields and general hopelessness.

It is nothing like that, and never will be again unless we run out of water.

Conditions are not the same. Conservation practices, such as stubble mulching, have cut losses from wind erosion. Sprinkler irrigation, a development of the past decade, provides moisture when Mother Nature fails and keeps the ground in place. Irrigation has also brought crop diversity with corn and milo acreage increasing by the year. (In Finney County alone there are more than 600 center-pivot sprinklers.)

Doomsday journalism, which focuses on adversity, ignores the general well-being and quality of life in this area. Some balance to the reporting would help educate viewers who are used to seeing only our bad side. For example, we would like the cameras to show our $6 million hospital addition, the new clinic being built for 10 physicians, the radiation therapy center, the many recreation and cultural activities.

And we'd like to hear the TV commentators talking about the air that is clean 98 percent of the time, the lack of crime and the streets that are safe to walk alone at night. We'd like them to mention the influx of young professional people in the past few years—the lawyers, doctors, dentists, accountants, architects and business executives who used to turn up their noses to life in small rural communities. They now find the best of both worlds here.

This is a side of western Kansas that few people outside the Sunflower State know about. But, of course, that's the good news, and the bad travels farther and faster.

All of this is not to discount the seriousness of the drouth and wind damage to wheat. The crop is in trouble, much wheat has been lost and some farmers have been hurt. On top of that, the cattle market is in a slump. Some businesses are feeling the effects worse than others. This could have a domino effect on the economy, which has been a pocket of prosperity.

But we are not blowing away and comparisons with the dust bowl days are ludicrous.

HOUSE OF REPRESENTATIVES—*Tuesday, February 24, 1976*

The House met at 12 o'clock noon.

The Chaplain, Rev. Edward G. Latch, D.D., offered the following prayer:

The Lord is the strength of my life.—Psalms 27: 1.

Almighty God, our heavenly Father, who art the Creator of our lives and the Companion of our way, to Thee we come at the beginning of a new day. Early in the morning Thou dost greet us with Thy loving kindness, at noontime Thou dost steady us with Thy spirit, and when the evening comes Thou art our refuge and our strength. May the consciousness of Thy presence support us all the day long.

Bless us now as we set out upon the work of these hours. Help us to make wise decisions in a good manner and to carry our responsibilities steadily with high hopes for better times. Deepen our faith, widen our sympathies, heighten our aspirations, and give us strength to do what we ought to do for our country.

In the mood of the Master, we pray. Amen.

THE JOURNAL

The SPEAKER. The Chair has examined the Journal of the last day's proceedings and announces to the House his approval thereof.

Without objection, the Journal stands approved.

There was no objection.

MESSAGE FROM THE SENATE

A message from the Senate by Mr. Sparrow, one of its clerks, announced that the Senate agrees to the amendments of the House to a bill of the Senate of the following title:

S. 2117. An act to amend section 5202 of title 10, United States Code, relating to the detail, pay, and succession to duties of the Assistant Commandant of the Marine Corps.

The message also announced that the Senate had passed a bill and joint resolution of the following titles, in which the concurrence of the House is requested:

S. 905. An act for the relief of Eva Graciela Steinitz, and

S.J. Res. 35. Joint resolution to provide for the designation of the second full calendar week in March 1976 as "National Employ the Older Worker Week."

PERMISSION FOR COMMITTEE ON INTERNATIONAL RELATIONS TO FILE REPORT ON H.R. 11963, INTERNATIONAL SECURITY ASSISTANCE ACT FOR FISCAL YEAR 1976

Mr. MORGAN. Mr. Speaker, I ask unanimous consent that the Committee on International Relations may have until midnight tonight to file a report on the bill (H.R. 11963) to authorize appropriations for the International Security Assistance Act for fiscal year 1976.

The SPEAKER. Is there objection to the request of the gentleman from Pennsylvania?

Mr. COHEN. Mr. Speaker, reserving the right to object, could I inquire of the gentleman from Pennsylvania whether the filing of the report was cleared with the minority?

The SPEAKER. Has the gentleman's request been cleared with the minority?

Mr. MORGAN. Yes, it has, Mr. Speaker.

Mr. COHEN. Mr. Speaker, I withdraw my reservation of objection.

The SPEAKER. Is there objection to the request of the gentleman from Pennsylvania?

There was no objection.

CONFERENCE REPORT ON S. 2017, DRUG ABUSE OFFICE AND TREATMENT ACT AMENDMENTS OF 1976

Mr. STAGGERS filed the following conference report and statement on the Senate bill (S. 2017) to amend the Drug Abuse Office and Treatment Act of 1972, and for other purposes:

CONFERENCE REPORT (H. REPT. NO. 94-839)

The committee of conference on the disagreeing votes of the two Houses on the amendment of the House to the bill (S. 2017) to amend the Drug Abuse Office and Treatment Act of 1972, and for other purposes, having met, after full and free conference, have been unable to agree.

HARLEY O. STAGGERS,
PAUL G. ROGERS,
DAVID E. SATTERFIELD,
RICHARDSON PREYER,
J. W. SYMINGTON,
T. L. CARTER,
JAMES T. BROYHILL,
Managers on the Part of the House.

W. D. HATHAWAY,
HARRISON A. WILLIAMS, Jr.,
JENNINGS RANDOLPH,
EDWARD M. KENNEDY,
W. F. MONDALE,
ALAN CRANSTON,
GAYLORD NELSON,
ABE RIBICOFF,
EDMUND S. MUSKIE,
SAM NUNN,
JACOB K. JAVITS,
CHARLES PERCY,
RICHARD S. SCHWEIKER,
J. GLENN BEALL, Jr.,
PAUL LAXALT,
Managers on the Part of the Senate.

JOINT EXPLANATORY STATEMENT OF THE COMMITTEE OF CONFERENCE

The managers on the part of the House and the Senate at the conference on the disagreeing votes of the two Houses on the amendment of the House to the bill (S. 2017) to amend the Drug Abuse Office and Treatment Act of 1972, and for other purposes, report that the conferees have been unable to agree.

The Senate bill and the House amendment contained an extension (with changes) of the Special Action Office for Drug Abuse Prevention established by title II of the Drug Abuse Office and Treatment Act of 1972. Under the Senate bill the Special Action Office for Drug Abuse Prevention was extended through December 31, 1975, and under the House amendment the Office was extended through June 30, 1976. The managers on the part of the House and the Senate have determined that the Office should be extended through fiscal year 1978, but such an extension is beyond the authority of the managers. Additionally, in accordance with section 104 of such Act, such Office and title were repealed effective June 30, 1975. Thus, to now extend that Office requires the reenactment of such title II—an action which is beyond the authority of the managers on the part of the House and the Senate.

The Senate bill and the House amendment also contain amendments to other titles of the Drug Abuse Office and Treatment Act of 1972. However, since such amendments were combined with the extension of the Office into a single amendment of the House and consequently may not be separated from the extension of the Office, the managers report the House amendment in technical disagreement. The managers on the part of the Senate will offer a motion to agree to the House amendment with an amendment which will provide for the following:

OFFICE OF DRUG ABUSE POLICY

The Senate bill authorized the continuation of the Special Action Office for Drug Abuse Policy until January 1, 1976, and authorizes the appropriation of such sums as