

Everett McKinley Dirksen  
Illinois

*Edna*

United States Senate  
Minority Leader

SECTION 213 OF THE TAX BILL

January 3, 1964

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Dear -----:

I have your recent communication regarding Section 213 of the tax bill, H. R. 8363. As soon as amendments to the bill have been disposed of by the Senate Finance Committee, we will proceed with consideration of the bill itself, including Section 213.

This section is one of the more controversial portions of the bill. As you know it represents a marked departure from normal tax policy and as a member of the Senate Finance Committee I am greatly disturbed by the ramifications of this proposed treatment.

I am happy to have your views on this matter and appreciate your thoughtfulness in making them available to me. Let me assure you that this is having my close attention and I will have your views in mind when Section 213 is considered.

Sincerely,

Everett McKinley Dirksen

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Illinois

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United States Senate  
Minority Leader

SECTION 203

February 27, 1964

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Dear -----:

As you know by now, the tax bill has been approved by the Congress and signed by the President.

One of the provisions retained in the bill was Section 203(e) which is an expression of Congressional intent. Three attempts were made on the floor of the Senate to delete this provision but it remains in the bill.

It is generally conceded that this particular provision is essential if we are to provide the stimulation for these affected industries which Congress intended when the Revenue Act of 1962 was enacted.

Sincerely,

Everett McKinley Dirksen

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Illinois

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United States Senate  
Minority Leader

SECTION 213

February 27, 1964

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Dear -----:

As you know by now, the tax bill has been approved by the Congress and signed by the President.

No change was made in Section 213. An effort had been made to provide for more liberal treatment of this subject but it was rejected. However, the bill does provide considerable added tax benefits which previously had been denied to taxpayers.

Sincerely,

Everett McKinley Dirksen

*Edna*

*Everett McKinley Dirksen*  
*Illinois*

*United States Senate*  
*Minority Leader*

MIDDLE INCOME TAXPAYERS

March 31, 1964

Dear :

The volume of mail received on the tax bill was so heavy that only now am I able to reply to the many citizens who wrote me on this important legislation. In all my experience in the Senate I have never encountered such a volume of mail on any one issue in as short a period. Much of the correspondence was helpful but I must admit it has been quite a chore to respond and I do apologize for the delay.

I personally felt that the bill did not treat middle income taxpayers as equitably as those in the lower and higher groups. This is noticeable in the steeper rates provided in the middle income group. Also, in my opinion, the bill should have retained the dividend credit treatment for dividend income as well as providing some tax treatment for the expense of education of students in institutions of higher learning. This action would have been particularly beneficial to middle income taxpayers. I can assure you, however, that additional consideration of these problems will be given at the earliest possible moment.

When you consider the many interests represented in the tax bill, as well as the varied attitudes of members of the House and Senate, you can understand the difficulty in trying to reach a reasonable and fair bill. I believe however that the tax bill finally agreed to was the best we could contrive under the circumstances. Furthermore, I feel that with a careful reduction in expenditures to accompany this reduction in revenue, we can expect some substantial benefits from the measure.

Sincerely,

Everett McKinley Dirksen

EVERETT MCKINLEY DIRKSEN  
ILLINOIS

MINORITY LEADER

*Edna*



## United States Senate

TAXES ON PEOPLE IN THE TRANSPORTATION INDUSTRY S. 1719

December 16, 1964

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Dear -----:

S. 1719 which you referred to in your recent letter was the bill which dealt with the taxes that were imposed by various states on persons employed in the transportation industry, particularly buses and airplanes. It would not have provided any assistance for the problem that you have, working in St. Louis and living in Illinois. I believe legislation much broader than S. 1719 will be considered during the coming session of Congress and you may be certain I will have your particular problem in mind when the measure comes before the Senate.

Sincerely,

Everett McKinley Dirksen

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Illinois

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United States Senate  
Minority Leader

TUITION CREDIT AMENDMENT

February 6, 1964

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Dear -----:

Although I supported the amendment to the tax bill which would have granted tax credits for college tuition payments, we were unable to gather enough support and the amendment was narrowly defeated.

We will try again next year and I feel sure that eventually a proposal of this type will be approved.

Sincerely,

Everett McKinley Dirksen

Everett McKinley Dirksen  
Illinois

*Lidna*

United States Senate  
Minority Leader

GENERAL TAX ROBO

, 1964

Dear :

Now that the Senate has completed action on the tax bill, I think it is evident that a better bill was achieved even though some additional time was taken. Also, we have a better idea of what expenditures may be and whether or not we can afford the tax cut which was enacted.

All in all, I believe that with reduced spending and a careful bill we have shown that the benefits to be obtained will far outweigh any possible disadvantages there might be.

Nevertheless, this is a matter which must continue to have careful and close attention.

Sincerely,

Everett McKinley Dirksen