February ..., 1954

Dear ...:

At the moment, the Ways and Means Committee of the House of Representatives, where all tax and revenue legislation must under the Constitution originate, is exploring changes and revisions in our whole tax structure and will in due course consider changes and modifications in the excise tax field.

The problem before them - and before both branches of Congress and the Treasury as well - presents two aspects. One problem relates to items now taxed which by common usage are actually no longer regarded as luxury items such as those in which you are especially interested. The other is to maintain a balance between tax receipts and expenditures so that we can continue progress toward a balanced budget.

Every member is mindful of your problem as well as the financing problems of the government and I can assure you that your views and observations will have the most careful consideration.

Sincerely,

Everett McKinley Dirksen