February 4, 1960

Dear ...:

When I first sponsored a repeal of the cabaret tax several years ago, I was persuaded that in so doing repeal of this burden would energize the entertainment field and would actually increase rather than decrease federal revenues. I still believe that to be true.

It is, however, unlikely that this or any other excise tax will be repealed in the present Congress largely because the repeal of one would invite determined effort to repeal many others with a resulting loss in revenues. I wish I could give you more encouragement on this, but do believe that I factually represent the situation which presents itself to the Congress.

With every good wish,

Everett McKinley Dirksen