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than only to "motor vehicles." Truck trailers and similar vehicles subject to registration in the state would be treated the same as motor vehicles subject to registration since there appears to be no logical distinction for sales and use tax purposes.

Sec. 202, Exemption of Household Goods, is modeled after Sec. 302 of H.R. 7906. The word "including" before "motor vehicles" has been changed to "excluding." Because of the tax credit provisions this would not create any hardship, and payment of tax in another state on a large purchase such as a highway vehicle could easily be established. Use of the household goods for 30 days out of state would also be necessary in order to qualify for the exemption. This would prevent avoidance of tax by a new resident, who, under 302, could acquire goods out of state, have them shipped to the new place of residence and thus avoid tax at origin and destination. Again, because of the tax credit, there is no possibility of double taxation.

Sec. 203, Transportation Charges, is modeled after Sec. 303 of H.R. 7906, but modified to limit the exclusion to reasonable charges for delivery by facilities of the seller and the actual cost of transportation by a carrier and to require a written statement of the charges.

Sec. 204, Liability of Sellers on Exempt Sales, is a modified version of Sec. 304 in H.R. 7906. The form of written evidence is prescribed to provide a means to identify and locate the purchaser. Also, the signature of the purchaser is required. Thus, a means of establishing potential tax liability of the purchaser is provided.

Sec. 205, Local Taxes, is the same as Sec. 305 in H.R. 7906, modified to accord with the proposed changes in jurisdictional standards. To be treated as a state tax for purposes of the Act, local taxes must be imposed at the same rate on the same transactions in all geographic areas of the state and administered by the state, but the local tax base need not be identical with the state tax base.

Sec. 301, Definition of "Sales Tax," is the same as Sec. 603 of H.R. 7906.

Sec. 302, Definition of "Use Tax," is modeled after Sec. 604 of H.R. 7906 but modified by—

(1) adding after "non-recurring tax" the words "measured by the purchase price or value of goods or services sold" and

(2) adding after "ownership of that property" the words "or possession of that property."

The first modification excludes other excise taxes such as cigarette taxes, etc., and includes use taxes which are measured by the value of self-fabrication labor. The second preserves use taxes on the possession by contractors of government-owned property.

Sec. 303, Sale; Sales Price; Purchase Price, is the same as Sec. 607 of H.R. 7906 with the word "purchase price" added. This addition is required by the change in the definition of use tax.

Sec. 304, Interstate Sale, is simplified and changed to include only sales which involve interstate movement of the goods.

Sec. 305, Destination, is modeled after sec. 610 of H.R. 7906 but clarified.

Sec. 306, Designee, is qualified to exclude an independent contract or common carrier which receives property solely for the purpose of carriage. This clarifies the definitions of "interstate sale" and "destination."

Sec. 307, Business Location is in part identical to Sec. 611 of H.R. 7906. The exception with respect to the maintenance of an office for gathering news (Sec. 611(b)) and the provisions for "Special Cases" (Sec. 611(c)) have been omitted. Added is a provision relating to leases.

Sec. 308, Location of Employees, is based on Sec. 613 of H.R. 7906 but modified to eliminate the exception for employees engaged ex-

clusively in the solicitation of orders and to otherwise conform the provision to the scope of the draft bill.

Secs. 309 and 310, State; and State Law, are the same as Secs. 615 and 616 of H.R. 7906.

Sec. 321, Prohibition Against Geographical Discrimination is the same as Sec. 623 of H.R. 7906 except that a reference to gross receipts taxes has been omitted.

Sec. 322, Prohibition Against Out-of-State Audit Charges is the same as Sec. 624 of H.R. 7906, modified to exclude references to income taxes, etc.

Sec. 323, Permissible Taxes, is the same as Sec. 621 of H.R. 7906, except that in the third line the word "excise" is substituted for "franchise."

Sec. 324, Liability With Respect to Unassessed Taxes, is based on Sec. 625 of H.R. 7906 but modified to eliminate references to income taxes, etc., and to accord with provision with revised jurisdictional standards.

Sec. 325, Effective Dates, provides that the jurisdictional limitations on imposition of the tax and the provisions barring prior assessments shall be effective upon enactment of the Act. The effective date of the remaining provisions is postponed to allow time for the states to amend their tax laws to accommodate changes in state taxing powers made by the bill.

ADDITIONAL COSPONSOR OF A BILL

S. 3151

Mr. BYRD of West Virginia. Mr. President, I ask unanimous consent that, at the next printing, the name of the junior Senator from New Hampshire (Mr. McINTYRE) be added as a cosponsor of S. 3151 to authorize the U.S. Commissioner of Education to establish educational programs to encourage understanding of policies and support of activities designed to enhance environmental quality and maintain ecological balance.

The PRESIDING OFFICER. Without objection, it is so ordered.

SENATE RESOLUTION 349—SUBMISSION OF A RESOLUTION RELATING TO TITLE TO CERTAIN LANDS IN CALIFORNIA

Mr. MURPHY submitted a resolution (S. Res. 349) to refer the bill (S. 3362) to the Chief Commissioner of the Court of Claims for a report thereon, which was referred to the Committee on Interior and Insular Affairs, by unanimous consent.

(The remarks of Mr. MURPHY when he submitted the resolution appear earlier in the Record under the appropriate heading.)

SENATE RESOLUTION 350—SUBMISSION OF A RESOLUTION RELATING TO TITLE TO CERTAIN LANDS IN CALIFORNIA

Mr. MURPHY submitted a resolution (S. Res. 350) to refer the bill (S. 3363) to the Chief Commissioner of the Court of Claims for a report thereon, which was referred to the Committee on Interior and Insular Affairs, by unanimous consent.

(The remarks of Mr. MURPHY when he submitted the resolution appear earlier in the Record under the appropriate heading.)

SENATE RESOLUTION 351—SUBMISSION OF A RESOLUTION CALLING FOR MUTUAL CEASE-FIRE AND POLITICAL SETTLEMENT IN VIETNAM

Mr. MONDALE. Mr. President, in April 1967, nearly 2 years ago, the United States and the North Vietnamese began formal talks at Paris. At that time, most of us allowed ourselves the luxury of a ray of hope that the end might at least have begun.

Since that time, other steps have been taken which should have built upon this hope. The President a year ago publicly and explicitly disavowed a "military solution." A process of American withdrawal was begun, and there seemed, at long last, to be general agreement that no real permanent objectives could be gained through the American military presence.

Yet, the hope for an end to the killing and the ravage of Vietnam remains almost as faint as ever.

The peace talks are at a total impasse. The other side has not given any indication of seriously seeking an accord, and the United States has downgraded the talks by failing to provide, for the last 3 months, a permanent head of the American negotiating team.

The killing continues, with over 17,000 Americans and countless Vietnamese killed since the start of the talks.

There is absolutely no military victory in sight, even if the other side has shown signs of moving away from direct confrontation toward a more standard guerrilla strategy.

The essentially internal political problems which have torn this land since the end of World War II are as great as ever and will continue, regardless of the military strength of the Saigon government.

It is perfectly evident that nothing will come of the peace talks until something—not a "concession," but a new idea—is put forth to break the stalemate and upgrade the talks.

Mr. President, in light of these facts, which I have only briefly summarized, I submit a resolution urging the U.S. Government to offer formally for negotiation at Paris a comprehensive proposal for an internationally supervised standstill cease-fire by all sides, and urging designation of a permanent head of the U.S. delegation to the Paris peace talks to effect such a proposal.

Within the comprehensive proposal for the mutual cease-fire would be provisions regarding international peacekeeping machinery, protection of all people and groups against terrorism and oppression, prompt free elections, the withdrawal of all outside military forces, the return of all military and political prisoners, and relief and aid to help begin the economic and social reconstruction of Vietnam.

I am sure that many will first hear of this resolution and ask why a proposal so reasonable and supposedly non-controversial would need the force of a Senate resolution. Have we not already offered such proposals to the North Vietnamese only to have them all rejected?

The answer is emphatically and unequivocally "No." In nearly 2 years of

negotiations at the Paris talks, no such proposal for a cease-fire has ever been put on the table.

The other side will probably maintain for some time its negative facade. But they will at least know where to begin. They will have, not a speech or a press conference from which to start, but a serious, formal, bona fide offer. Only when we move our offers from the realm of publicity to the realm of true diplomacy can we expect an equally serious response. The other side may continue to reject any such proposal. But until they have received one—in concrete terms and offered formally by a permanent ambassador to the peace talks—we cannot say with any certainty what their response will be.

Regardless of their negative public statements, there may be reasons why they would consider and eventually agree to negotiate such a proposal, even if they rejected it immediately.

Even now there may be more agreement than is apparent between the two sides. All the parties—Hanoi, the NLF, and Saigon, as well as neutralist political leaders in South Vietnam—have advocated elections as the basis of deciding who shall run the country.

The continuing presence of this proposal to end all the killing and give all parties fair access to the political process could create political pressures on the Communists in Vietnam and around the world which our current policy of "military Vietnamization," alone, does not. In the United States and around the world, all who are concerned for peace would rally in support. Widely publicized in Vietnam, such a plan would gain widespread support among the populace on both sides.

There have been recent reports of serious speculation that the other side may be contemplating a cease-fire offer to put further pressures on the administration as the 1970 elections draw near. If they are considering such an offer—for whatever reasons—it certainly encourages speculation that they might accept the kind offer we are now proposing.

But the difference between what is contained in our resolution and what is currently happening at Paris goes far beyond diplomatic protocol or modes of presentation. What we are urging is the adoption of a policy which, regardless of whatever arrangements we made for the substitution of the South Vietnamese Army for the American Army, is aimed first and foremost at ending the killing.

There must be no mistaking our current policies with respect to Vietnam. The "military Vietnamization" made official policy this fall is not directed toward an end to the killing. Although there have been claims that we no longer seek a military solution, the fact remains that this "military Vietnamization" has in no way abandoned the objective of securing a military solution to the grave internal problems in Vietnam. Instead of seeking an end to the hostilities and the killing, "military Vietnamization" is explicitly designed to perpetuate the killing—while substituting South Vietnamese boys and South Vietnamese deaths for American boys and American deaths.

I wholeheartedly support our policy of turning the war back to the South Vietnamese, who, as President Kennedy said over 6 years ago, "must ultimately win it or lose it." I support withdrawal; indeed, I believe we should be withdrawing much faster.

But, the war goes on while we withdraw, and it will go on after we withdraw.

Our current policy of "military Vietnamization" is open ended and ambiguous. On the one hand, we admit that our military presence cannot, by itself, insure freedom and self-determination for the people of South Vietnam. We say that our withdrawal, however slow, is not to be reversed, and we maintain that our ultimate goal is simply to let the people of South Vietnam choose freely and without outside interference their own form of social, economic, and political society.

On the other hand, we know that the South Vietnamese cannot accomplish by themselves what they plus up to one-half million American troops failed to accomplish for over 10 years. We know that the other side will never be subjected to a strictly military defeat, nor will it ever be brought to a military surrender.

So, where is the end to the war, and where is that point at which the promise of withdrawal becomes a reality? Is a war which, by all admission, could not be "won" now simply to fade away? Is the other side which would not surrender to the Americans and the South Vietnamese now to surrender to the South Vietnamese alone?

Again, I support withdrawal. I support the policy of turning the war back to the Vietnamese. But military Vietnamization, by itself, cannot win a war—will not stop the killings—and, for these very reasons, cannot in the long run truly get our American troops completely out of that nation.

If American troops are to be brought home, there must be a halt to the hostilities and an end to the killing. For an end to the killing, there must be negotiated cease-fire. For a cease-fire, there must be a process of "political Vietnamization." The hope that the war will just "fade away" without any kind of negotiated settlement is at best remote and at worse pure delusion.

Political Vietnamization seeks not only to lower United States casualty figures, but to end the war and end the killing. It seeks directly what all of our policies have purported to seek "ultimately"—the free self-determination of the South Vietnamese people.

Political Vietnamization means broadening the base of the government. It means seeking the basis for a compromise solution that gives all parties in the south a fair chance to advance their social goals by political rather than military means. It means giving access to the political process to all groups and factions in South Vietnam. It means guaranteeing freedom to all individuals and all groups—including freedom from terror and assassination as well as freedom of speech, press, assembly, and political activity.

And political Vietnamization may be

the long-awaited key to securing the prompted return of all U.S. prisoners—held now by the North Vietnamese in complete violation of all Geneva Conventions with respect to human treatment and the release of names.

What we are proposing, Mr. President, is that the United States begin a new peace offensive. There are no concessions involved, no threats to our "honor" or to our "commitments." There is only the offer of peace and an end to the killing through the only possible route to this objective.

Neither should this resolution become confused with those dealing with withdrawal or the timing of withdrawal. As I said, I fully support the withdrawal of American troops as fast as possible.

But so does everyone else—within the limits of his or her idea of what constitutes "as possible." The crucial question of timing gets immersed in complex questions of logistics, of what we "owe" those who have supported us, and "will there or will there not be a blood-bath if we withdraw and the Saigon government topples?"

But such questions would become simple—almost secondary—if there should be an end to all hostilities. While we debate the speed of withdrawal, let us not forget that the killing goes on, that no withdrawal will, by itself, get at the "causes" of the conflict, and that this debate could just as well be conducted within the environment of a general cease-fire as within the environment of military Vietnamization. The cease-fire does not conflict with the present policy of military Vietnamization. Rather than closing off options, it enhances the value and credibility of any deescalatory measures that might be taken toward peace.

I do not claim to know at this time all the details of what could constitute an acceptable proposal. But we do know a great deal about the necessary ingredients for such a proposal. We know that the principles of free elections under some kind of fair and impartial supervision are absolutely essential to any agreement which might be acceptable to both sides. In their own proposals at Paris both sides have cited elections as the way to decide the future of South Vietnam. Finally, the principles set forth in this resolution—the standstill cease-fire, the prompt, free elections, and the various provisions designed to guarantee security and freedom to the Vietnamese people—have been urged by Cyrus Vance, our former negotiator at the peace talks.

The major barrier has been and will continue to be the question, Who controls the country while elections are being carried out? Saigon has rejected a coalition government with representation from the other side, when there is no proof of the degree to which the National Liberation Front does, indeed, represent the uncoerced will of a significant number of South Vietnamese.

The other side—with ample historical justification—has no intention of turning the entire country over to Saigon and the Americans—something we have been unable to force them to do militarily—protected only by a vague promise by Thieu to honor "self-determination," who, at the same time threatens that he

"will never yield so much as a hamlet to the enemy."

With a standstill cease-fire which stops the killing and takes into account existing realities of power and control, such an impasse could be broken. The two sides might accept an internationally controlled election, administered by an independent electoral commission. Such a commission, in rather vague terms, has already been suggested by Presidents Nixon and Thieu. A more specific proposal, coupled with the standstill cease-fire, could then open the way toward a compromise and let the people of South Vietnam, themselves, decide freely what coalition of interests should govern that country.

Mr. President, the American and Vietnamese people have entrusted their governments and their negotiators with the responsibility to do everything possible to find a way to a just and durable peace. We must fulfill that trust. It is to this end that I offer this resolution.

I ask unanimous consent that the resolution appear in the RECORD at this point.

The PRESIDING OFFICER. The resolution will be received and appropriately referred; and, without objection, the resolution will be printed in the RECORD.

The resolution (S. Res. 351) calling for mutual cease-fire and political settlement in Vietnam, was referred to the Committee on Foreign Relations, and is printed in the RECORD, as follows:

S. Res. 351

Whereas, the United States has not formally proposed for negotiation at the Paris peace talks a mutual cease-fire as part of a comprehensive package to achieve a political and military settlement in Vietnam; and

Whereas, Americans and Vietnamese continue to die every day as the Paris talks remain at an impasse; and

Whereas, such proposal could help break through the stalemate by offering a means of ending all the killing and moving the struggle for leadership from the military to the political level, thus enabling all the South Vietnamese people to choose freely and without interference their own future government; and

Whereas, a cease-fire and political settlement is the best way to assure the earliest possible return of all U.S. forces, and release for constructive purposes the enormous resources now being expended on the war: Now, therefore, be it

Resolved, That the Senate urges the U.S. government to offer formally for negotiation at Paris a comprehensive proposal for an internationally supervised standstill cease-fire by all sides, containing detailed provisions regarding:

(a) international peacekeeping machinery to oversee the cease-fire, the withdrawal of outside military forces and the protection of minorities, with safeguards to guarantee all South Vietnamese freedom of speech, assembly and the press, and protection against terrorism and political assassination;

(b) prompt free elections supervised by a joint electoral commission in which the several political tendencies are fully represented, with all parties agreeing to accept the result of the elections;

(c) release of all prisoners of war and political prisoners by both sides;

(d) relief and aid to bind the wounds of the war and to provide for social reconstruction and economic assistance to land reform and other programs leading to full economic

and political freedom for all the people of South Vietnam; and be it further

Resolved, That there should be designated a permanent head of the United States delegation to the Paris Peace talks in order to carry forward this proposal.

SENATE RESOLUTION 352—RESOLUTION RELATING TO THE DEATH OF REPRESENTATIVE GLENARD P. LIPSCOMB OF CALIFORNIA

Mr. MURPHY (for himself and Mr. CRANSTON) submitted an original resolution (S. Res. 352) relative to the death of Representative GLENARD P. LIPSCOMB of California, which was considered and agreed to.

(The resolution when submitted by Mr. MURPHY is printed in full later in the RECORD under the appropriate heading.)

EXTENSION OF PROGRAMS OF ASSISTANCE FOR ELEMENTARY AND SECONDARY EDUCATION—AMENDMENTS

AMENDMENT NO. 470

Mr. PERCY submitted amendments, intended to be proposed by him, to the bill (S. 3154) to provide long-term financing for expanded urban public transportation programs, and for other purposes, which were ordered to lie on the table and to be printed.

(The remarks of Mr. PERCY when he submitted the amendments appear later in the RECORD under the appropriate heading.)

EXTENSION OF PROGRAMS OF ASSISTANCE FOR ELEMENTARY AND SECONDARY EDUCATION—AMENDMENTS

AMENDMENTS NOS. 471 THROUGH 475

Mr. ERVIN (for himself, Mr. ALLEN, Mr. EASTLAND, Mr. GURNEY, Mr. HOLLAND, Mr. SPARKMAN, Mr. TALMADGE, and Mr. THURMOND) submitted five amendments, intended to be proposed by them, jointly, to the bill (H.R. 514) to extend programs of assistance for elementary and secondary education, and for other purposes, which were ordered to lie on the table and to be printed.

LONG-TERM FINANCING FOR EXPANDED URBAN PUBLIC TRANSPORTATION PROGRAMS—AMENDMENTS

AMENDMENTS NOS. 476 AND 477

Mr. GOODELL submitted amendments, intended to be proposed by him, to the bill (S. 3154) to provide long-term financing for expanded urban public transportation programs, and for other purposes, which were ordered to lie on the table and to be printed.

ADDITIONAL COSPONSORS OF AN AMENDMENT

AMENDMENT NO. 449

Mr. CRANSTON. I ask unanimous consent that the names of the Senator from New York (Mr. GOODELL), the Senator from Massachusetts (Mr. KENNEDY),

and the Senator from Hawaii (Mr. INOUYE) be added as cosponsors of my amendment No. 449 to S. 3154, the Mass Urban Transportation Bill.

The PRESIDING OFFICER. Without objection, it is so ordered.

NOTICE CONCERNING NOMINATION BEFORE THE COMMITTEE ON THE JUDICIARY

Mr. EASTLAND. Mr. President, the following nomination has been referred to and is now pending before the Committee on the Judiciary:

John L. Buck, of Pennsylvania, to be U.S. marshal for the middle district of Pennsylvania for the term of 4 years, vice Frank W. Cotner, term expired.

On behalf of the Committee on the Judiciary, notice is hereby given to all persons interested in this nomination to file with the committee, in writing, on or before Monday, February 9, 1970, any representations or objections they may wish to present concerning the above nomination, with a further statement whether it is their intention to appear at any hearing which may be scheduled.

A FLAW IN THE STATE OF THE UNION MESSAGE

Mr. PELL. Mr. President, the President's state of the Union message to Congress was generally well received both by Congress and, I think, by the Nation. Certainly there was little, if anything, in the message to which the great majority of Americans would take exception.

The weakness of the President's message lay in what was not said, what was not mentioned, and the lack of more specific recommendations.

The Providence Evening Bulletin, in an editorial on January 26, offered a particularly perceptive analysis of one of the main themes of the President's message—the need to combat the rising crime rate.

The editorial notes that the President's anticrime program, as outlined in his message, had "one glaring flaw"; and that flaw is that the President's message "failed to stress, or even to suggest, the importance of rooting out the social conditions that breed crime in the first place."

I could not agree more with the principal point of this analysis—that increased assistance to local law enforcement agencies, as proposed by the President, would undoubtedly be helpful in combating crime, but that such an effort may well be in the long run a futile gesture unless a real attack is also made on social roots of crime. In particular, I agree with the emphasis on the need for adequate educational programs as a part of the effort to combat crime.

Mr. President, I ask unanimous consent that the editorial entitled "Futile Gesture?" published in the Providence Evening Bulletin of January 26, be printed in the RECORD.

There being no objection, the editorial was ordered to be printed in the RECORD, as follows: