H. J. Res. 651. Joint resolution extending greetings and felicitations to Saint Louis University in the city of St. Louis, Mo., in connection with the 150th anniversary of its founding.

On October 22, 1968:
H. R. 859. An act for the relief of Public Utility District No. 1 of Klickitat County, Wash.;
H. R. 7507. An act to amend the Internal Revenue Code of 1954 with respect to the utility district No. 1 of Klickitat County, in connection with the 150th anniversary of its founding.

On October 14, 1968:
H. R. 6944. An act to amend the Internal Revenue Code of 1954 with respect to the utility district No. 1 of Klickitat County, in connection with the 150th anniversary of its founding.

H. R. 18486. An act to amend the Internal Revenue Code of 1954 with respect to the utility district No. 1 of Klickitat County, in connection with the 150th anniversary of its founding.

H. R. 14095. An act to amend the Internal Revenue Code of 1954 so as to make certain changes to facilitate the production of wine, and for other purposes;
H. R. 15881. An act to consolidate and revise foreign assistance legislation relating to reimbursable military exports;
H. R. 17735. An act to amend title 18, United States Code, to provide for better control of the interstate traffic in firearms;
H. R. 17864. An act to amend titles 5, 10, and 37, United States Code, to codify recent law, and to improve the code;
H. R. 18486. An act to amend the Internal Revenue Code of 1954 with respect to the provision of records from the operation of a communications satellite system;
H. R. 18512. An act to enact title 44, United States Code, "Public Printing and Documents," codifying the general and permanent laws relating to public printing and documents; and
H. R. 18158. An act relating to income tax treatment of certain statutory mergers of corporations.

On October 23, 1968:
H. R. 16023. An act to amend title 38 of the United States Code with respect to eligibility for, and the period of limitation on, educational assistance available under part III of such title, and for other purposes;

On October 24, 1968:
H. R. 853. An act to amend the tariff schedules of the United States with respect to the rate of duty on certain nonmalleable iron castings, and for other purposes;
H. R. 27640. An act for the relief of Sondra D. Shaw;
H. R. 14096. An act to amend the Federal Food, Drug, and Cosmetic Act to increase penalties for unlawful acts involving lysergic acid diethylamide (LSD) and other depressant and stimulant drugs, and for other purposes;
H. R. 15147. An act to amend the Immigration and Nationality Act to provide for the naturalization of persons who have served in active-duty service in the Armed Forces of the United States during the Vietnam hostilities, or in other periods of military hostilities for purposes of exclusion.
H. R. 15871. An act to increase the participation of military judges and counsel on courts-martial, and for other purposes;
H. R. 17324. An act to extend and amend the Renegotiation Act of 1951, and for other purposes;
H. R. 16873. An act for implementing Conventions for Free Admission of Professional Equipment and Containers, and for ATA, ECS, and TIR Carnets.

HOUSE BILL DISAPPROVED AFTER SINE DIE ADJOURNMENT—ROBERT L. MILLER AND MILDRED M. MILLER.

I have withheld my approval from H.R. 5677, entitled "An act for the relief of Robert L. Miller and Mildred M. Miller."
H. R. 5677 would waive the requirements of the applicable statute of limitations to permit the Millers to file untimely claims for tax refund. For the reasons outlined below, approval of H. R. 5677 would constitute a very undesirable step.

It is vital to the fairness and effectiveness of our tax system that taxpayers who are in similar circumstances be treated alike. This bill discriminates in favor of the Millers and against other taxpayers who are bound by the statute of limitations from recovering mistaken overpayments of tax. There is no justification for discrimination of this sort.

The statutory periods of limitation which Congress has included in the revenue laws are essential in order to assure finality in tax administration. They serve to bar, after the lapse of a reasonable amount of time, both the filing of a claim for refund by the taxpayer and the assessment of additional taxes by the Government. To override these statutory limitations in this case would open the door to the filing of untimely claims for refund in any instance in which a taxpayer made a mistake in filing his return or in selecting an attorney or tax advisor. Such a development would seriously weaken the statute of limitations in tax matters, and would jeopardize the effective administration of the tax laws.

Special circumstances do not justify granting relief in this case. The most basic of a citizen's obligations under our self-assessment system of taxation is the obligation to file a correct tax return. In discharging this obligation, taxpayers are free to choose whomever they wish to assist them. However, the obligation to file a correct return remains the taxpayer's, even though he may ask others to assist him in preparing his return.

In this case, it is clear that the Millers are responsible and skilful business persons who were not unaware of their personal tax obligations. By 1952, they had been signing their personal income tax returns for 20 years, and had in fact signed returns prepared by their attorney in each of the four years immediately preceding 1952. Neither the Millers nor the IRS knew of the problems which H.R. 5677 seeks to remedy are a direct result of the Millers own failure to discharge the most basic of the obligations imposed on all
citizens by our tax system—the obligation to file timely and correct tax returns. A failure to discharge this basic obligation in a timely way, either by personal effort or by selecting a reliable tax advisor, does not constitute a proper ground for special legislative relief from the rules contained in the applicable statute of limitations.

For these reasons, I have withheld my approval of H.R. 5677.

LYNDON B. JOHNSON.

THE WHITE HOUSE, October 21, 1968.

HOUSE BILL DISAPPROVED AFTER SINE DIE ADJOURNMENT—JOSEPH H. BONDUKI

I am withholding my approval of H.R. 4939, "A bill for the relief of Joseph H. Bonduki."

The bill would confer jurisdiction on the Court of Claims to hear, determine, and render judgment on the claim of Joseph H. Bonduki, based upon his allegedly wrongful separation in 1953 from employment with the then International Information Administration of the Department of State.

Mr. Bonduki appealed twice to the Civil Service Commission which ruled that the agency's action, based upon medical suitability, was warranted and that the appeal was untimely. This second dismissal was upheld upon appeal to the United States Court of Appeals for the Second Circuit.

Thus, the legislation runs counter to three Supreme Court decisions and offends the strong public policy in favor of finality of judgments. It would force the United States to defend a suit on a 1953 claim upon which there was a ruling in 1961 of prejudice to the Government because of the delay in filing suit. Finally, the legislation is preferential in that it would permit Mr. Bonduki's unreasonably delayed and judicially barred claim to be litigated, whereas other employees similarly situated have not been given that opportunity.

LYNDON B. JOHNSON.

THE WHITE HOUSE, October 25, 1968.

PUBLIC BILLS AND RESOLUTIONS

Under clause 4 of rule XXII, public bills and resolutions were introduced and severally referred as follows:

By Mrs. DWYER: H.R. 20578. A bill for the establishment, in a continuing basis, of the Commission on the Organization and Operation of the Executive Branch of the Government; to the Committee on Government Operations.

By Mr. FULTON of Pennsylvania: H.R. 20579. A bill to amend the Immigration Act of 1965 for other purposes; to the Committee on the Judiciary.

H.J. Res. 1473. Joint resolution directing the Secretary of the Interior to erect a statue of Mahatma Gandhi in the District of Columbia; to the Committee on House Administration.

H. Res. 1235. Resolution authorizing the appointment of a select committee to the Committee on Rules.

PRIVATE BILLS AND RESOLUTIONS

Under clause 1 of rule XXII, private bills and resolutions were introduced and severally referred as follows:

By Mr. ADDABBO: H.R. 20580. A bill for the relief of Tereas Giacoboni Volpe; to the Committee on the Judiciary.

By Mr. BRIESTER: H.R. 20581. A bill for the relief of Dr. Seung Chul Karl; to the Committee on the Judiciary.

By Mr. HELSTOSKI: H.R. 20582. A bill for the relief of Ki-Boon Yang; to the Committee on the Judiciary.

H.R. 20583. A bill for the relief of Seung Jek Yang; to the Committee on the Judiciary.

By Mr. HORTON: H.R. 20584. A bill for the relief of Mr. Crisaforo Costa; to the Committee on the Judiciary.

By Mr. MURPHY of New York: H.R. 20585. A bill for the relief of Vincenzo Covello; to the Committee on the Judiciary.

By Mr. RESNICK: H.R. 20586. A bill for the relief of Helen Andreasz; to the Committee on the Judiciary.

By Mr. RODINO: H.R. 20587. A bill for the relief of Daniel Sirit; to the Committee on the Judiciary.

PETITIONS, ETC.

Under clause 1 of rule XXII, the following petition and papers were laid on the Clerk's desk:

408. The SPEAKER presented a petition of Henry Stoner, of Portland, Oreg., relative to establishing a committee to investigate reserved powers alluded to in the 10th amendment to the Constitution of the United States, which was referred to the Committee on Rules.