

H.J. Res. 691. 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. 7567. An act to amend the Internal Revenue Code of 1954 with respect to the definition of compensation for purposes of tax under the Railroad Retirement Tax Act, and for other purposes;

H.R. 11394. An act to amend certain provisions of the Internal Revenue Code of 1954 relating to distilled spirits, and for other purposes;

H.R. 13058. An act to repeal certain acts relating to containers for fruits and vegetables, and for other purposes;

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. 15681. 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 treatment of income from the operation of a communications satellite system;

H.R. 18612. 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. 18942. An act relating to the income tax treatment of certain statutory mergers of corporations.

On October 23, 1968:

H.R. 16025. 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. 653. 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. 2760. 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 the 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, and for other purposes.

H.R. 15971. 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; and

H.R. 18373. 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—ASSERTION OF LAND CLAIMS

I have withheld my approval from H.R. 10256, "A bill to render the assertion of land claims by the United States

based upon accretion or avulsion subject to legal and equitable defense to which private persons asserting such claims would be subject."

On November 14, 1966, I had the unpleasant duty of withholding my approval from a similar bill, H.R. 13955, 89th Congress, relating to title to the same 2,100 acres of land in California covered by the present bill.

In my Memorandum of Disapproval on the earlier bill, I urged that the Congress permit the legal issue of title to be adjudicated in the traditional manner in the courts, then, "If the case is resolved against the claimants and the Congress believes that the equities were so compelling that relief should have been granted, the Congress can act after the factual issues have been fully litigated and a complete record has been assembled." H.R. 10256 does recognize that the court is the appropriate forum for deciding the legal issue of title, but it goes further. It grants the 19 individuals and corporations claiming under the bill special and unprecedented defenses against the United States such as laches, equitable estoppel, and adverse possession.

Since the parties are already in court, the only purpose the bill serves is to grant these special defenses to the claimants. Any one of these defenses could preclude a decision on the merits of the title issue. The bill has the effect of changing, after the United States has filed suit, the rules which would otherwise be applicable to a case of this kind. If this bill were to become law, it would establish a most undesirable precedent with far-reaching consequences. It would deprive the United States of its sovereign immunity to loss of the public lands by adverse possession, an immunity that is essential if we are to provide adequate protection of the people's interest in the more than 450 million acres of public lands. Moreover, the Federal Government must necessarily act through its officers and employees, and these agents cannot always act in a timely fashion to protect the public interest in lands because of other priorities, lack of funds or personnel, or other reasons.

California, where the land in question is located, and the adjoining State of Arizona both protect their own lands from alienation through adverse possession, and I believe the United States should do no less.

In recent years, many hundreds of trespassers on public lands along the Colorado River have, as a result of Government action, left the land or have arranged leases from the Government. Others have been removed by court action, and others are still engaged in title litigation. It would be manifestly unfair to all of these persons whose cases were or are fully governed by the customary legal rules to recognize special rules on behalf of the group of claimants covered by H.R. 10256.

For the foregoing reasons, and since there has been no relevant change in the facts and circumstances of this case since my disapproval of the earlier bill, I feel compelled to withhold my approval from the present bill. I urge the Congress

to allow the pending case to go forward to decision in accordance with the rules of law governing all cases in which there is a dispute over land claimed by the United States.

LYNDON B. JOHNSON.

THE WHITE HOUSE, October 25, 1968.

#### 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 all other taxpayers who are barred 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 completed, signed 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 skillful 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. Nevertheless the Millers failed to file their tax returns for 1952 and 1953 until February 15, 1960. No declarations of estimated tax were ever filed by them. Under these circumstances, it is clear that 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 in accordance with established procedures. Eight years later, in 1961, Mr. Bonduki filed suit in the United States District Court for the District of Columbia. The same reasons advanced before the Congress for this protracted delay were presented to the Court. The action was dismissed because of Mr. Bonduki's failure to seek timely relief.

In 1966, Mr. Bonduki again instituted suit this time in the United States Dis-

trict Court for the Southern District of New York. This litigation was dismissed because Mr. Bonduki had presented his claim to a Federal court in 1961 and that court had dismissed it even then as being 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 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 and Nationality Act, and 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. 1325. 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. BIESTER:

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 Ick Yang; to the Committee on the Judiciary.

By Mr. HORTON:

H.R. 20584. A bill for the relief of Mr. Cristoforo 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 Andreakos; to the Committee on the Judiciary.

By Mr. RODINO:

H.R. 20587. A bill for the relief of Daniel Sriquei; 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.

## EXTENSIONS OF REMARKS

### SOVIET MOVES IN EUROPE

#### HON. STROM THURMOND

OF SOUTH CAROLINA

IN THE SENATE OF THE UNITED STATES

Friday, October 11, 1968

Mr. THURMOND. Mr. President, yesterday I addressed the Senate on the increased tensions which the Soviets have brought into central Europe with their massive deployment of troops in Czechoslovakia. I spoke of the necessity for positive action to back up the usual rhetoric.

I have just received a copy of an editorial published yesterday in *The State*, one of South Carolina's distinguished newspapers. The *State* points to exactly the same problem in similar terms. I would especially like to call to the attention of the Senate this important question: "Is it too much to hope that some day, somewhere, somehow, the leaders of the free world will assert themselves, capitalize on Communist blunders, and demand, rather than grant, concessions?"

Mr. President, I ask unanimous consent that the editorial be printed in the Extensions of Remarks.

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

#### SAME OLD STORY

The British have a rather effective way of impressing motorists with the need for caution on dangerous stretches of highway. After a few notices of sharp curves, bad hills, or the like, there will suddenly appear a final sign which states simply:

"You Have Been Warned."

Discerning citizens of the world, regardless of nationality, should now be able to visualize just such a sign rising above the occupied country of Czechoslovakia.

The world has indeed been warned that the Soviet Union has lost none of its determination to impose its brand of Communism upon as much of Europe—and of the world—as it is able to do. The expansion of Communism in the Western world has been without force of arms as a general rule in recent years, but the Soviet-led invasion of Czechoslovakia proved that the Kremlin's leaders are prepared—in mind as well as resources—to employ military force when necessary.

In the long run, Russia's roughshod treatment of one of its own Communist satellites may prove to be the salvation of free Europe. The members of the North Atlantic Treaty Organization have been shaken out of their growing lethargy, the American builders of "bridges to the East" have been sobered, and

a reassessment and revitalization of NATO's military establishment seems in the making.

But even as the West wakes up to the continued existence of a Soviet threat, the Communists again hold the initiative. It long has been a trick of dictators, of whatever label, to accuse their adversaries of precisely the evil actions (or intentions) which they themselves are promoting. And so it is again: The Soviets have sought to justify their invasion of Czechoslovakia by saying it was necessary preventive of West Germany aggression against the Czechs.

This bald-faced allegation has been accompanied by strong hints that Russia might find it necessary (and legal under the peculiar cast of the Communist mind) to intervene in West German affairs. The Western response, while firm enough, is still a response—not an initiative.

And what is quite likely to result is another in the long and often humiliating series of setbacks to Western diplomacy. We foresee the possibility, indeed the probability, that the current Soviet threats—actual in the case of Czechoslovakia and implied in the case of West Germany—will be used as a lever to extract some sort of concession from the Western powers.

The men in the Kremlin are past masters at this game. When they find themselves at an impasse or at a point of international embarrassment, they simply whip up a crisis,