

## Mr. Nixon's Gift to the Nation

THERE IS ONE THING to be said about President Nixon's gifts to the nation: the benefits to him are clear, while the benefits to the American people are substantially more difficult to discern. We have in mind not only Mr. Nixon's gift of his vice presidential papers, which Prof. George Cooper assesses elsewhere on this page today, but also a "gift" of some White House furniture and the proposed gift to the country of his California home, La Casa Pacifica. In each case, the tax benefits to Mr. Nixon are clear and concrete while the benefits to be received by the nation, though perhaps not negligible, all have a vaguely ephemeral quality.

Without tracking over the ground Prof. Cooper covers in his commentary on the presidential papers or over the doubts and reservations about that particular gift that we have previously expressed, there is another point to be made about presidential gifts of papers. The law which permitted presidents to reap substantial benefits from such gifts was quite a bad one. While it might have been useful to give tax benefits to novelists, artists and musicians to encourage them to leave to universities unpublished works or papers which reflected early drafts of their published work, the same public policy considerations do not apply to presidential papers. First of all, most presidential papers are produced by people who are on the public payroll in the course of doing the public business. How such papers become one person's property is an unfathomable mystery of the laws of personal property. Yet, by custom presidents have "acquired" these papers, passed them through the national archives—picking up substantial tax benefits on the way—and then brought them to rest at some repository bearing the president's name and dedicated, at least in part, to the perpetuation of that particular president's fame. It was a good deal for presidents, but a bad deal for the nation, since the papers would have ended up in the presidential library in any event.

President Nixon's "gift" of White House furniture is at least as interesting. The last two editions of the White House Guide Book feature double page color photographs of the Cabinet Room and identify the

cabinet table in the captions as "a gift to the White House in 1970 from President Nixon." The only trouble with that is that a couple of weeks ago, White House spokesman Bruce Whelihan said of the table, "He might take it back, you know. He has that option."

From the looks of Mr. Nixon's tax returns, that must be true. When he bought the table, Mr. Nixon deducted the cost on his federal income tax return as a business expense and he has depreciated the table and other "personally owned White House office furniture" to the tune of \$3,331.65 on his tax returns in the years since 1970. So, it seems that the American people do not yet have that "gift" in hand, but Mr. Nixon has by no means foresworn the tax advantages of his purchases of office furniture. Visitors to the White House are, nevertheless, encouraged to marvel at Mr. Nixon's generosity.

And, finally, there is La Casa Pacifica in San Clemente. The President announced his intention to give his California home to the nation "so that future Administrations and future generations can take advantage of this beautiful Western setting to help maintain a truly national perspective for the presidency." While that is a laudable goal, it is hard to forget that the intention was announced only after the questions about the propriety and even the legality of some of Mr. Nixon's financial dealings had been added to the storm which threatens his presidency. Nor, we would think, is it unfair to note that this gift too can result in a tax benefit for Mr. Nixon. A White House spokesman has estimated that this benefit might run as high as \$120,000.

While we realize this is not the season to be churlish, particularly about gifts, Mr. Nixon's gifts seem to be so much of a piece with his other financial transactions and tax accounting that it is impossible to ignore how his generosity to the American people always seems to rebound to his own benefit first. Had his tax payments not been "nominal" and had his accounting methods not always seemed to have skated to the thinnest part of the ice, we could all be more grateful. As it is, however, it is hard to regard these gifts in any spirit other than that in which they seem to have been tendered.