

# How Nixon Differs on California Income Tax

Washington

President Nixon, who maintains a residence and votes in California, would pay that state's income taxes on his government salary if he followed the example of the state's senators and representatives in Congress.

Even at the low rate that his \$200,000 salary was taxed for special reasons, Mr. Nixon may have avoided about \$20,000 in California taxes.

Last weekend, White House sources leaked the statement to the Associated Press that Mr. Nixon had not paid either California or District Columbia income taxes since he became President. The statement was

part of financial material about Mr. Nixon provided to the news service. The President has promised to give full details on his personal holdings.

Senators Alan Cranston and John V. Tunney, both Democrats, and a partisan mixture of 23 of the 43 Californians in the House of Representatives all said they paid California income taxes on their federal salaries.

All the state's congressmen are covered by the same federal law that governs Mr. Nixon's liability for state income taxes. This is a statute that exempts elected federal officials, and those whose Presidential appointments must be confirmed by the Senate, from the District

of Columbia's income taxes, but makes them responsible for paying taxes in their state of residence.

The man who defeated Mr. Nixon for the presidency, John F. Kennedy, paid state income taxes in Massachusetts from the day he was first elected to Congress until he was assassinated in 1963. President Johnson, Mr. Nixon's immediate predecessor in the office had no such liability because Texas had no state income tax. State tax information on other recent presidents was no

Sources in Sacramento said that residence for tax purposes is a much litigated subject in California, a that the Franchise Tax Board decides virtually each case on its own merits.

Martin Huff, executive officer of the Franchise Tax Board, has issued orders to his staff not to comment on the Nixon tax matter.

Hugh Flournoy, a Republican, state controller and a member of the board, said he wants the Nixon tax question discussed in an executive session next Tuesday.

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\*elected Federal officials, and those whose Presidential

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Longer NYTimes version filed Nixon