

The Men Who'll Study Nixon's Tax Returns

By Eileen Shanahan
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The ten-member committee with the clumsy name that President Nixon has asked to review his tax returns is hardly a committee at all in the usual congressional sense.

It rarely meets.

Few can remember when it last held a hearing. Its very existence is not much known outside of Congress and those who carefully follow tax legislation.

Yet the Joint Committee on Internal Revenue Taxation includes some of the most influential members of Congress and is served by a technical staff whose ability and nonpartisanship have earned widespread confidence.

Temperamentally and politically, almost all of the committee's members are conservative.

As a whole, they do not believe in rocking boats or getting ahead of public opinion. However, they generally have no serious re-election problems and often no opponent of any description. Their entrenched positions in their constituencies could, therefore, enable them to defy public opinion if they thought they had to on the matter of Mr. Nixon's taxes.

One exception to both rules is Senator Vance Hartke (Dem-Ind.); who can be combative with his colleagues and whose record is a curious mixture of liberalism on some issues and pro-business stands on others. He is also the only member who appears to face any prospect of being defeated for re-election.

The normal job of the joint committee is to review the tax laws and their administration, and make recommendations to the House Ways and Means Committee

and the Senate's Finance Committee as to how the laws and regulations ought to be changed.

The two leaders of the joint committee, both in seniority and in influence, are Representative Wilbur Mills of Arkansas and Senator Russell Long of Louisiana, both Democrats.

Mills is commonly described as the most influential single member of the House. Where he leads, generally to conservative objectives, his committee, and often the whole Congress, usually follow.

Long's voting record is conservative and he vigorously defends the oil depletion allowance and other legislation that is anathema to liberals.

But there is a streak of populism in him, too. He began, years ago, to argue for public financing of election campaigns. On any given issue, it is safest not to predict Long's role, except that he will be effective whichever side he takes.

If he decides that Mr. Nixon has been a dishonest taxpayer, he may well be able to lead the whole joint committee to that conclusion.

Leadership in defense of Mr. Nixon can be expected

from the senior Senate Republican on the joint committee, Wallace Bennett of Utah. Once the president of his own business and a former head of the National Association of Manufacturers, Bennett is a down-the-line conservative and party man. He is also considered a man of great personal integrity.

The three other Republicans on the joint committee, all quite conservative, are not expected to be leaders. They are Senator Carl Curtis of Nebraska and Representatives Herman Schneebeli of Pennsylvania and Harold Collier of Illinois.

In addition to Mills and Long there is a third man on the joint committee to whom the adjective "brilliant" is commonly applied. That is Senator Herman Talmadge (Dem-Ga.).

He is conservative. He speaks out seldom, either in public or in private committee sessions.

When he does, he is listened to.

The two remaining Democrats are Representatives Al Ullman of Oregon and James Burke of Massachusetts. The latter votes on the liberal side most of the time but will always follow Mills when the chips are down.

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