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## Congressional Record S. 4670 - S. 3655 - Introduction of Bill - Additional Exemptions to Taxpayers

Mike Mansfield 1903-2001

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S. 3655—INTRODUCTION OF A BILL  
GIVING ADDITIONAL EXEMPTIONS  
TO TAXPAYERS WHO HAVE AT-  
TAINED THE AGE OF 70

Mr. MANSFIELD. Mr. President, in the past several years I have been receiving a great deal of mail from our elder citizens who have legitimate complaints about the problems they face in attempting to exist on limited retirement incomes during an inflationary period. When the Congress passed the tax reform bill last year, I believe that more consideration should have been given to our elder citizens. I think it is generally recognized that, when a person reaches the age of 70, his earning power is somewhat limited but, at the same time, there is no comparable decrease in the cost of living. In fact, there are often unusual claims against their daily income.

It is for this reason that I ask the legislative counsel to prepare legislation which would give persons who have attained the age of 70 additional personal exemptions. I introduce a bill which would amend the Internal Revenue Code to allow a total of four personal exemptions for a taxpayer who has attained the age of 70.

The PRESIDING OFFICER (Mr. EAGLETON). The bill will be received and appropriately referred.

The bill (S. 3655) to amend the Internal Revenue Code of 1954 to allow a total of four personal exemptions for a taxpayer, and the spouse of a taxpayer, who has attained the age of 70, introduced by Mr. MANSFIELD, was received, read twice by its title, and referred to the Committee on Finance.