No one can deny that the future of this country lies in the preparation of its citizens. The preparation can best be achieved in the field of education. The greatest need of this country is for better educated citizens and qualified educators. To the end of fulfilling this need, we believe that action by Federal government is necessary and justified.

Therefore be it resolved: That tax exemptions of self-supporting students be incorporated into the laws of this country, as follows (Students hereinafter defined as those enrolled in a program of studies at an accredited college, university, or technical school; full-time students as those taking ten units of study or more, part-time students as those taking less than ten units of studies at such schools):

A. For full-time unmarried students an exemption of at least eighteen hundred dollars in addition to that presently allowed; for full-time married students, an exemption of at least twenty-four hundred dollars in addition to that presently allowed; for full-time married students, with one or more children, an exemption of at least three thousand dollars in addition to that presently allowed.

B. For part-time unmarried students an exemption of at least six hundred dollars in addition to that presently allowed; for part-time married students, exemption of at least twelve hundred dollars in addition to that presently allowed; for part-time married students, with one or more children, an exemption of at least eighteen hundred dollars in addition to that presently allowed.