



AMERICAN FEDERATION OF THE PHYSICALLY HANDICAPPED, Inc.

Chartered in Washington, D. C. • August 20, 1942

PAUL A. STRACHAN, President

National Headquarters—1370 National Press Building, Washington 4, D. C.—Telephone REpublic 7-1314

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To our Friends in Organized Labor,
 Greeting:

March 22, 1957

Your attention is directed to enclosed announcement of completion of our National Legislative Program for our 45,000,000 Handicapped citizens, for whom, as you know, we have been battling for 18 years, and many of whom are in Labor. We urge that you give this wide publicity.

As you can see, the FEDERAL AGENCY FOR HANDICAPPED bills are sponsored by many strong supporters of Labor, and the TAX EXEMPTION bill, by Rep. George M. Rhodes, long a prominent officer in the Pennsylvania Federation of Labor.

Please call upon your Senators and Representatives to lend full support to these bills, urging early hearings and enactment. Members of the Senate Committee on Labor and Public Welfare are —

DEMOCRATS

Lister Hill, (Ala.), Chairman
 James E. Murray, (Mont.)
 Matthew M. Neely, (W.Va.)
 John F. Kennedy, (Mass.)
 Pat McNamara, (Mich.)
 Wayne Morse, (Ore.)
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H. Alexander Smith, (N.J.)
 Irving M. Ives, (N.Y.)
 William A. Purtell, (Conn.)
 Barry Goldwater, (Ariz.)
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Roy W. Wier, (Minn.)	Joe Holt, (Calif.)
Carl Elliott,* (Ala.)	John J. Rhodes, (Ariz.)
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James Roosevelt, (Calif.)	Robert P. Griffin, (Mich.)
Herbert Zelenko, (N.Y.)	William H. Ayres, (Ohio)
Frank Thompson, Jr., (N.J.)	Harry G. Haskell, Jr., (Del.)
Stewart L. Udall, (Ariz.)	
Ludwig Teller, (N.Y.)	
George S. McGovern, (S.D.)	

*(Note: Rep. Elliott is Chairman, subcommittee having jurisdiction.)

Please write or otherwise contact the above, urging them to support and help pass these bills. Also, write Hon. Jere Cooper, Chairman, Ways and Means Committee, House of Representatives, asking for early hearings and enactment of H.R. 5396, the TAX EXEMPTION bill.

* * *

WE URGENTLY NEED FUNDS TO CARRY ON OUR CAMPAIGN, AND WILL APPRECIATE A CONTRIBUTION FROM YOUR UNION.

Please let us hear from you and if you desire copy of our Legislative Pamphlet, which contains the bills and explanations thereof, please advise.

Fraternall,

Paul A. Strachan
 President

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AMERICAN FEDERATION OF THE PHYSICALLY HANDICAPPED, *Inc.*

Chartered in Washington, D. C. • August 20, 1942

PAUL A. STRACHAN, President

AFFILIATES: AFPH EDUCATIONAL FUND, AFPH INSTITUTE FOR HUMAN ENGINEERING

(Contributions to affiliates are tax-deductible)

National Headquarters—1370 National Press Building, Washington 4, D. C.—Telephone REpublic 7-1314

Paul A. Strachan, President, American Federation of the Physically Handicapped announces congressional introduction of bills to establish the Federal Agency for Handicapped, and, to provide tax exemption for certain handicapped and those who support handicapped who cannot support themselves.

March 24, 1957

Paul A. Strachan, President, American Federation of the Physically Handicapped, today announced that the Federation had completed, thru interested Senators and Representatives, introduction of its 1957-58 Legislative Program.

This consists of an omnibus measure to establish a Federal Agency for Handicapped, and a bill providing tax exemptions for those Handicapped who cannot use regular means of transportation in going to and from their work and must use cabs, and, exemptions for those who support Handicapped who cannot care for themselves.

The Federal Agency for Handicapped bill, S. 1597, has been introduced in the Senate by Senator James E. Murray (Mont.) and co-sponsored by Senators J. Glenn Beall (Md.), Frank Carlson (Kans.), John A. Carroll (Colo.), John S. Cooper (Ky.), Thomas C. Hennings (Mo.), Lister Hill (Ala.), Hubert H. Humphrey (Minn.), Henry M. Jackson (Wash.), Estes Kefauver (Tenn.), Pat McNamara (Mich.), Warren G. Magnuson (Wash.), Wayne Morse (Ore.), Matthew M. Neely (W. Va.), Richard L. Neuberger (Ore.), George Smathers (Fla.), and John J. Sparkman (Ala.).

In the House, similar bills have been sponsored by Representatives Carl Albert (Okla) HR 4671, Charles Bennett (Fla.) HR 3603, Emanuel Celler (N.Y.) HR 583, Earl Chudoff (Pa.) HR 4372, John Dingell (Mich.) HR 3763, Harold D. Donahue (Mass.) HR 3765, James G. Fulton (Pa.) HR 661, Mrs. Martha Griffiths (Mich.) HR 3384, Augustine B. Kelley (Pa.) HR 4576, Mrs. Coya Knutson (Minn.) HR 5669, John W. McCormack (Mass.) HR 3847, Barratt O'Hara (Ill) HR 4691, Alvin E. O'Konski (Wisc.) HR 3856, Carl D. Perkins (Ky.) HR 5393, Louis C. Rabaut (Mich.) HR 4524, George M. Rhodes (Pa.) HR 909, James Roosevelt (Calif.) HR 4693, John P. Saylor (Pa.) HR 1236, John Shelley (Calif.) HR 4702, Harley O. Staggers (W. Va.) HR 4141, Hugh D. Scott (Pa.) HR 5417, Thor Tollefson (Wash.) HR 4529, Roy D. Wier (Minn.) HR 3874, Gardner Withrow (Wisc.) HR 2202, James E. Van Zandt (Pa.) HR 5420, Herbert Zelenko (N. Y.) HR 4011.

Strachan stated that the Federal Agency for Handicapped bills provide the most effective approach to the problems and needs of our more than 45,000,000 Handicapped (9,000,000 or more of whom are 60% to 100% disabled) and among other things provide:

1. Maximum extension of medical services, vocational guidance and counseling, education and training, and full employment opportunities to citizens handicapped by physical or mental disabilities.
2. Effective coordination of functions of 35 Federal Agencies each of which now has a part of the program relating to rehabilitation and employment of Handicapped.
3. Establishment of an Independent Agency for the Handicapped, and, in such Agency, an Advisory Council on Affairs of the Handicapped.
4. An Office of Services for the Blind.
5. Cooperative Enterprises for Handicapped.
6. Establishment of Rehabilitation Centers for Handicapped thruout the Nation.
7. Special programs for Severely Handicapped, including the establishment of suitable workshops.
8. A Federal Services to Handicapped Revolving Loan Fund, from which States may borrow money at such times as their own funds for vocational rehabilitation or employment of handicapped, or for both, are exhausted (frequently the case at which time services to Handicapped come to a standstill in that State), and to appropriate the initial sum of \$10,000,000 for such Fund.
9. A Division for Handicapped in the U. S. Civil Service Commission.
10. Public Safety Programs designed to eliminate and prevent conditions which tend to promote injuries and disease in public buildings, institutions, parks, and other public places.
11. Provide variable grants to States for Vocational Rehabilitation.
12. Provide grants to handicapped persons who require special home-training.
13. Establish a Federal Second Injury Fund and Tax so that millions of Handicapped who have multiple disabilities shall not suffer from lack of opportunity for employment now denied them by insurance laws and rulings and other unfair discrimination.
14. Establish a Commission to Survey and Determine Proper Selective Placement of Handicapped, so that we may ascertain how to fit the variously Handicapped into the 25,339 different kinds of jobs in the U.S.A.
15. Provide interpreters for the deaf and other physically handicapped who cannot communicate in words, who may be called as litigants or witnesses before Federal Courts, Departments or Agencies, or Congressional Committees.
16. Grants to States for aid to the Totally Disabled, declared by Federal-State Rehabilitation agencies to be unfeasible for rehabilitation, such grants to provide such unfeasible cases, upon proper certification, a minimum of \$75 per month.
17. Establish in the U.S. Department of Labor, in collaboration with the States, training courses especially designed to develop specialists in counseling and placement of handicapped (there is relatively a handful today, whereas many thousands of such specialists are urgently needed,) to develop procedures, manuals, studies on 25,339 jobs now listed in the Occupational Directory; methods of getting proper medical appraisal of work capacities, and methods of placing the Severely Handicapped, in cooperation with physicians, educators, rehabilitation and social workers, and other experts in this field.

Strachan further stated that HR 5396, introduced by Rep. George M. Rhodes of Pa., and now before the House Ways and Means Committee:

“TO GRANT A DEDUCTION FOR INCOME TAX PURPOSES, TO HANDICAPPED INDIVIDUALS FOR EXPENSES FOR TRANSPORTATION TO AND FROM WORK; AND PROVIDE AN ADDITIONAL EXEMPTION FOR INCOME TAX PURPOSES FOR A TAX-PAYER SUPPORTING DEPENDENTS WHO ARE SO HANDICAPPED AS TO BE UNABLE TO CARE FOR THEMSELVES,

is a very important contribution enabling Handicapped workers to continue working when relieved of the daily \$2 to \$3 taxicab fares. It would also be the means of making it possible for many

Handicapped who otherwise would be confined in public institutions, to live with their relatives or friends, in a home-like atmosphere, and, of course, at much less expense to the taxpayers.

Strachan vigorously emphasized, "If we have spent approximately \$120,000,000,000 abroad these past several years to "rehabilitate" the peoples of Asia, Africa, Europe and 'way points, it is high time that we addressed ourselves to the needs of our own people, right here at home."

"When we consider that Soviet Russia carries forward continuance of so-called 'Five-Year' and 'Ten-Year' plans both in the industrial and educational fields, and our most eminent educators and scientists bemoan the fact that Russia is rapidly catching up with us and will soon surpass us, at the present rate, in educating scientific and technical students, it must be considered that our nearly 50,000,000 Handicapped in this country represent our greatest untapped and undeveloped reservoir of manpower; and if an appreciable number of the approximate 10,000,000 who are from 60% to 100% disabled were properly treated, trained, counseled and placed in suitable jobs, it would prove the greatest stimulant to our economy the Nation has ever seen.

"It must not be forgotten that Handicapped are *people!* They need, and should have, adequate housing, clothing, furniture, shoes, automobiles, TV and radio sets, and other things entirely apart from their medical needs. If the aggregate spending power of the Handicapped is developed, it would add approximately \$2,000,000,000 and more to our production values.

"From a humanitarian standpoint, how can Members of Congress representing a Nation they frequently claim is the most civilized, helpful-to-the-underdog Nation on earth, ignore the needs of many million suffering people now doomed to enforced idleness instead of providing means to rehabilitate and put many of these handicapped to work, so they may take their rightful places as citizens supporting their families, communities, States, and the Nation?

"The time has come to stop quibbling and stalling about this vitally important matter and establish the FEDERAL AGENCY FOR HANDICAPPED forthwith."

85TH CONGRESS 1ST SESSION

H. R. 5396

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 27, 1957

MR. RHODES of Pennsylvania introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To grant a deduction, for income tax purposes, to handicapped individuals, for expenses for transportation to and from work; and to provide an additional exemption for income tax purposes for a taxpayer supporting dependents who are so handicapped as to be unable to care for themselves.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) part VII of subchapter B of chapter 1 of the Internal Revenue Code of 1954 (relating to additional itemized deductions for individuals) is hereby amended by redesignating section 217 as section 218 and inserting after section 216 the following new section:

"SEC. 217. TRANSPORTATION OF HANDICAPPED INDIVIDUALS TO AND FROM WORK.

"(a) GENERAL RULE.—In the case of a handicapped individual, there shall be allowed as a deduction expense paid during the taxable year for transportation to and from work to the extent that such expenses do not exceed \$800.

“(b) HANDICAPPED INDIVIDUAL DEFINED.—For purposes of subsection (a), the term ‘handicapped individual’ means an individual who is blind (within the meaning of section 151 (d) (4)) or who has lost the use of a leg, or both legs, or of both arms, or suffers from results of some injury or disease to such extent that he is unable during the taxable year to use, without undue hardship or danger, a streetcar, bus, subway, train, or similar form of public transportation, as a means of traveling to and from work.”

(b) The table of sections for such part VII is hereby amended by striking out

“Sec. 217. Cross references.”

and inserting in lieu thereof the following:

“Sec. 217. Transportation of handicapped individuals to and from work.

“Sec. 218. Cross references.”

(c) Section 62 of the Internal Revenue Code of 1954 (relating to definition of adjusted gross income) is hereby amended by inserting after paragraph (6) the following new paragraph:

“(7) TRANSPORTATION OF HANDICAPPED INDIVIDUALS.—The deduction allowed by section 217.”

SEC. 2. (a) Section 151 (d) of the Internal Revenue Code of 1954 (relating to additional exemption for blindness of taxpayer or spouse) is hereby amended—

(1) by inserting after paragraph (2) the following new paragraph:

“(3) FOR DEPENDENT.—An additional exemption of \$800 for each dependent who is blind, if the taxpayer is entitled to an exemption under subsection (e) for such dependent. For purposes of this paragraph, the determination of whether a dependent is blind shall be made as of the close of the taxable year of the taxpayer; except that if the dependent dies during such taxable year such determination shall be made as of the time of such death.”

(2) by striking out the heading and inserting in lieu thereof “ADDITIONAL EXEMPTIONS FOR BLINDNESS—”; and

(3) by renumbering paragraph (3) as paragraph (4).

(b) Section 151 of the Internal Revenue Code of 1954 (relating to allowance of deductions for personal exemptions) is hereby amended by adding at the end thereof the following new subsection:

“(f) ADDITIONAL EXEMPTIONS FOR DISABILITY.—

“(1) FOR TAXPAYER.—An additional exemption of \$800 for the taxpayer if he is a handicapped individual at the close of his taxable year.

“(2) FOR SPOUSE.—An additional exemption of \$800 for the spouse of the taxpayer if the spouse is a handicapped individual and if the taxpayer is entitled to an exemption under subsection (2) for such spouse.

“(3) FOR DEPENDENT.—An additional exemption of \$800 for each dependent who is a handicapped indi-

vidual if the taxpayer is entitled to an exemption under subsection (a) for such dependent.

“(4) HANDICAPPED INDIVIDUAL DEFINED.—For purposes of this subsection, the term ‘handicapped individual’ means an individual who is permanently physically or mentally incapacitated, and unable to perform normal remunerative employment or work by reason of a medically demonstrable chronic sickness or a physical defect or infirmity (whether congenital or acquired by accident or illness); except that such term does not include an individual who is blind within the meaning of subsection (d) (4). The determination of whether the spouse or a dependent of the taxpayer is a handicapped individual shall be made as of the close of the taxable year of the taxpayer; except that if the spouse or dependent dies during such taxable year such determination as to the decedent shall be made as of the beginning of such taxable year.”

SEC. 3. Section 213 (c) of the Internal Revenue Code of 1954 (relating to medical, dental, etc., expenses) is hereby amended—

(1) by striking out “(c) or (d)” and inserting in lieu thereof “(c), (d) or (f)”, and

(2) by striking out “age or blindness” and inserting in lieu thereof “age, blindness or physical handicap.”

SEC. 4. (a) Paragraph (1) of section 3402 (f) of the Internal Revenue Code of 1954 (relating to withholding exemptions) is hereby amended by adding at the end thereof the following new subparagraphs:

“(F) one additional exemption for himself if, on the basis of facts existing at the beginning of such day, there may reasonably be expected to be allowable an exemption under section 151 (f) (1) (relating to the handicapped) for the taxable year under subtitle A in respect of which amounts deducted and withheld under this chapter in the calendar year in which such day falls are allowed as a credit; and

“(G) if the employee is entitled to an exemption under subparagraph (E) for any dependent of the employee, any exemption to which such dependent is entitled, or would be entitled if such dependent were an employee receiving wages under subparagraph (C) or (F), but only if such dependent does not have in effect a withholding exemption certificate claiming such exemption.”

(b) (1) Subparagraph (D) of such paragraph (1) is hereby amended: (A) by striking out “(B), or (C),” and inserting in lieu thereof “(B), (C), or (F)” and (B) by striking out “and” at the end thereof.

(2) Subparagraph (E) of such paragraph (1) is hereby amended by striking out the period at the end and inserting in lieu thereof “; and”.

SEC. 5. The amendments made by the first three sections of this Act shall apply with respect to taxable years beginning after December 31, 1954. The amendments made by section 4 of this Act shall apply with respect to wages paid on or after the first day of the first month which begins more than twenty days after the date of enactment of this Act.