

The committee is ostensibly calling for a 1-year delay in the program. However, political support may now be so badly frayed that it will be difficult to get the effort moving again.

The fate of the program is thus likely to be decided in September. The appropriations bill will reach the Senate floor after Congress returns from its recess on 8 September and, if the cuts are approved there, a House-Senate conference committee will take up the matter. The House has approved some \$620 million for the civilian waste program, enough to begin intensive work on the western sites. ■ COLIN NORMAN

Nobelists Unite Against "Creation Science"

It is often difficult to get more than two Nobel prizewinners to agree on anything, but Murray Gell-Mann, the Caltech physicist, has managed to get 72 of them to endorse a legal brief filed in the Supreme Court on 18 August. The brief supports an effort to overturn a Louisiana law that requires "creation science" to be given equal time with evolution in the state's public schools.

The law, passed in 1981, has already been judged unconstitutional by a federal court on the grounds that it violates the First Amendment prohibition on state promotion of religious beliefs. The ruling was upheld by a three-member panel of the 5th Circuit Court of Appeals, whose ruling was in turn upheld by an 8 to 7 vote of the full appeals court. On 5 May, the Supreme Court agreed to take the case on.

The Nobelists' brief argues that "creation science" is religion dressed up as science and therefore should not be taught in the schools. Gell-Mann started gathering support for the "friend of the court" brief soon after the Supreme Court took on the case. At a press conference called in Washington to coincide with the filing, Stephen J. Gould of Harvard argued that "as a term, creation science is an oxymoron—a self-contradictory and meaningless phrase—a whitewash for a specific, particular, and minority religious view in America: Biblical literalism."

Francisco Ayala, of the University of California at Davis, added: "To claim that the statements of Genesis are scientific truths is to deny all the evidence. To teach such statements in the schools as if they were science would do untold harm."

The Supreme Court is expected to hear oral arguments on the case this fall. ■

COLIN NORMAN

Tax Reform Package Jars University, R&D Sectors

Tax reform legislation now pending before Congress may deal the university community a series of setbacks that could affect items ranging from donations received by universities to scholarships and fellowships. The sweeping overhaul of the tax rate structure, which was reported by the Joint Committee on Taxation on 16 August, still must be approved by both houses of Congress. The bill has strong White House support and is expected to pass Congress with few amendments.

Thomas G. Head, of the Association of American Universities (AAU), says it is unlikely that the university community will have an opportunity to get "deficiencies" in the legislation altered. Majority leaders in both the Senate and the House are expected to limit, if not prohibit, efforts to change the tax reform bill.

One change that could hurt private and public universities is the treatment of gifts of appreciated property. Under the legislation, large gifts that would lower a taxpayer's income to the 15% bracket could trigger an alternative minimum tax mechanism that would raise the tax level to 21%. AAU's Head says the university community is concerned that some potential donors of appreciated property will refrain from making gifts. This could occur, he contends, in instances where the prospective donor already falls within the 15% bracket.

Other items of concern to the university establishment include:

- A cap on the use of tax-exempt bonds by private universities. Under the law, an individual university could hold no more than \$150 million in such debt at any one time. AAU estimates that 22 private institutions—including Harvard, Yale, the University of Pennsylvania and Stanford—already exceed this ceiling.

- Nondiscrimination language included in the bill will force colleges and universities to make their pension plans more uniform. Typically faculty have more generous plans than nonteaching staff. The total cost of this reform is not clear, says Jerold Roschwalb, of the National Association of State Universities and Land-Grant Colleges. The cost will vary among institutions, he notes, but is likely to be significant. Some analysts suggest that mandate to equalize pension programs by January 1989 could force universities to radically change pension programs for faculty.

- Elective contributions made by faculty to retirement plans will be limited to \$9500

annually. Most likely to be affected by this cap are senior professors with large salaries who want to shelter income from taxation until retirement.

- Income from scholarships and fellowships will be taxable except for the portion used for tuition or to finance research. In the case of classic fellowships awarded to graduate students, universities could have to increase the size of fellowships in order to offset the tax bite.

- Charitable deductions claimed by individuals that do not submit itemized tax returns will be prohibited.

Research and development has not fared as well as expected under tax reform (*Science*, 23 May, p. 929). One positive provision is a new 20% flat credit for industry-sponsored research conducted at universities or tax-exempt nonprofit facilities. Stephanie Becker, of the Coalition for the Advancement of Industrial Technology, says this incentive will lead to expanded industry support for university-based R&D. The R&D tax credit also will be extended for 4 years, but at a rate of 20% instead of the current 25%. ■ MARK CRAWFORD

Humane Society Fires Animal Rights Activist

The Humane Society of the United States may be attempting to modify an apparent drift toward the radical end of the animal welfare spectrum. In early August it dismissed John McArdle, a former research physiologist and an outspoken critic of much animal experimentation, as head of its Institute for the Study of Animal Problems.

The dismissal came shortly after an article was published in the August issue of the *Washingtonian* magazine which portrayed most animal welfare groups as being hostile or indifferent to research. Among the sentiments attributed to McArdle is that "most biomedical research has very little to do with human health," and the proposal that brain-dead humans be substituted for animals in surgical research. He is also quoted as saying "the HSUS is definitely shifting in the direction of animal rights faster than anyone would realize from our literature."

An humane society spokesperson says McArdle's views were misrepresented and that his dismissal has nothing to do with the article. The society's president John Hoyt has written the *Washingtonian* vehemently asserting that HSUS "is not an antivivisectionist organization," and that it recognizes animal use has benefited some research. ■

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