agency took the position that, if a taxpayer had once been certified as having met the minimum requirements of his position, he would always be considered to have met them. An example is a teacher with a BA degree and a permanent teaching certificate in a state that suddenly changes its certification requirement to a master's degree. Under the present rules the teacher may deduct the cost of the required further training; under the new proposal, he may not—because the additional education is undertaken to attain the minimum required standard. The IRS believes that this ruling will eliminate an inequity under the present laws: a February graduate who has taught for one semester, for example, may currently deduct expenses incurred in meeting upgraded state requirements, whereas a June graduate who has never taught may not deduct her further expenses.

Even if the IRS regulations were flawless in both logic and fairness, however, they would still touch on a basic contradiction: the government is giving away a lot of money for education with one hand (under NDEA and many other programs) and taking it back with the other. It is this contradiction that bothers the NEA and that may yet prompt Congressional intervention. Nearly half the members of the U.S. Senate have already associated themselves (as either sponsors or cosponsors) with bills that would make educational deductions an express national policy. Similar moves are underway in the House, and, while they may amount to little more than election-year gambits—tax deductions are especially popular with the folks back home, and this particular IRS effort has drawn a lot of mail—it appears that the IRS is in no great hurry to advance implementation of the regulations. The 30 days allotted for filing complaints and requests for a hearing were up last week, but the IRS has not yet set a hearing date. This does not necessarily mean, as the NEA hopes, that the IRS is backing off, but the agency does appear to be moving cautiously. The most that can be said at this moment is that, while both death and taxes remain certain, some taxes are more certain than others.

—ELINOR LANGER

Dogs and Cats: Humane Treatment Legislation Nears Passage

House and Senate conferees agreed last week on a version of controversial legislation to regulate the handling of dogs, cats, and certain other animals used in research. The legislation has been around for so long, has been the object of so much position-trading, and has such complex implications in terms of the long battle between scientists and the humane movement that conventional descriptions of the bill as "strong" or "weak" seem no longer to apply.

The bill does not provide for federal regulation of actual experimentation on animals, a perennial objective of large segments of the humane movement. But it does provide for considerable federal regulation of what goes on in research laboratories before and after the animals leave the operating table—something the scientists had hoped to avoid. In short, the bill, appears likely to leave all interests partly satisfied and partly dissatisfied. All the parties have more cards up their sleeves: in the case of the humane movement, plans for further legislation; in the case of the research community, hopes to forestall such legislation by strengthening self-regulation. All these factors add up to the conclusion that this particular war is not yet over.

The bill approved by the conference committee (HR 13881) provides for the Secretary of Agriculture to license dealers who buy and sell dogs and cats in interstate commerce. Research institutions are required to register with the Secretary of Agriculture, but need not be licensed. Dealers and institutions are required to keep records of the purchase, sale, transportation, identification, and previous ownership of dogs and cats. Monkeys, hamsters, guinea pigs, and rabbits are included under humane standard provisions that are binding on both dealers and institutions, but records are not required for them.

The Secretary of Agriculture, in cooperation with federal agencies and other interested parties, is authorized to establish standards governing the humane care, treatment, handling, and transportation of animals by both dealers and research institutions. These standards will include minimum requirements concerning housing, feeding, watering, sanitation, ventilation, shelter, separation by species, and veterinary care. These standards, however, will not apply to institutions during the conduct of the actual research or experimentation.

The Secretary of Agriculture is authorized to make necessary investigations to see that dealers and research units are complying with departmental regulations; inspectors are authorized to confiscate or destroy any animals found to be suffering either as a result of violations of the humane standards regulations or unnecessarily beyond the duration of the experiments for which they were utilized. Dealers and research institutions are required to open their premises and records to inspectors and to law-enforcement agencies in search of lost animals.

The penalties for an animal dealer found in violation include suspension of his license and 1-year imprisonment or a $1000 fine—or both. For research facilities there is a civil penalty of $500 for each offense, with the added proviso that each daily continuation of a violation constitutes a separate offense. The punitive provisions include the customary opportunities for administrative hearings and review.

Floor debate on the bill will be either nonexistent or brief, as it has already been thoroughly discussed in both Houses. Anything but easy passage for the bill is extremely unlikely; and the new deal for dogs and cats is practically under way.—E.L.