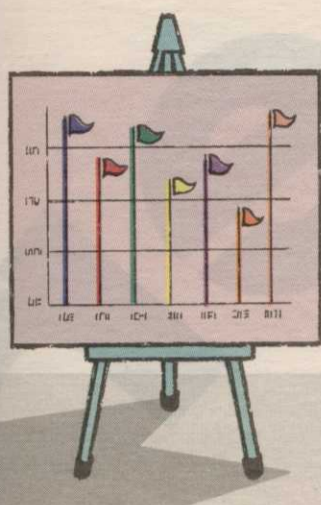


## Briefs



## NGF RELEASES STATISTICS

JUPITER, Fla. — The National Golf Foundation reports 1990 increases in rounds played and the number of core golfers.

Rounds played increased by 6.9 percent to 502 million. Core golfers, those 18 or older who play eight or more rounds a year, increased 4.4 percent to 11.8 million.

Players were divided into three categories: core golfers, occasional golfers, those 18 or older who play less than eight rounds a year, and juniors, those 12-17 who play at least one round a year. Half the 27.8 million total are occasional golfers, 42 percent core golfers and 8 percent, or 2.1 million, juniors.

Core golfers account for nearly 90 percent of all rounds played. Their direct spending on golf is three times higher than any other player category on average.

Public facilities hosted 70.3 percent of the rounds, but private club players played more often (24.6 vs. 16.2 rounds per year.)

Total U. S. golf population increased 3.6 million, or 14.9 percent.

Of the 2.8 million playing the game for the first time last year, 43 percent were women.

Seniors 60 and older are on the decline as a percentage of the overall U. S. golf population.... 14.1 percent compared to 16.5 percent in 1986.

There's a 40 percent growth of juniors.

## NCA EXPANDS CONFERENCE SCHEDULE

WASHINGTON, D.C. — The National Club Association's Club Leadership Conference schedule the next 12 months has been expanded to six locations from coast to coast.

The conferences, covering legal, legislative, financial, organizational and environmental issues, are designed for first-time owners, directors and officers. General managers are encouraged to attend.

Dates and locations are: Sept. 11-14 at Grand Traverse Resort, Grand Traverse Village, Mich.; Sept. 25-28 at The Westin La Paloma, Tucson, Ariz.; Nov. 20-23 at Boca Raton, Fla., Resort & Club; Feb. 26-29 at Monterey, Calif., Plaza; March 22-25 at Pinehurst, N. C., Hotel & Country Club; May 6-9 at The Broadmoor, Colorado Springs, Colo.

For more information contact 202-625-2080.

## RANSOMES PROMOTES AAL

LINCOLN, Neb. — Irvin E. Aal has been appointed to the newly created position of president of Ransomes America Corp.

Aal has served as vice president of Sperry New Holland, president of International Harvester's agricultural equipment group, president/CEO of Steiger Tractor, Inc., and CEO of Phoenix International Corp.

# Fla. Golf Council fights new sales tax

## Seeks relief from levy on assessments, initiation fees and contributions

By Peter Blais

The Florida Golf Council is working with clubs hoping to get exemptions from the state's recently imposed sales tax on club initiation fees, assessments and capital contributions.

The trade association also hopes the state Legislature may grant the golf industry some relief from the levy when it reconvenes next year, said Golf Council Executive Director Bobby Brantley.

Membership dues have been taxable for many years. The new 6-percent tax took effect July 1.

The Department of Revenue is encouraging all clubs to collect the tax, even those believing they may be entitled to an exemption. Those later found deserving of an exemption will be reimbursed for the tax collected or given a credit against future tax bills, Brantley said.

Several clubs requested exemptions during a July 29 Department of Revenue public hearing.

Some argued initiation fees at their clubs are the equivalent of buying stock in the course, and should be exempt from the tax as are stocks in companies.

A Pasco County course claimed that taxing a special assessment used to buy kitchen equipment from a local business, which would also collect a tax on the equipment, amounted to double taxation.

The biggest problem, though, is initiation fees, Brantley said. A \$30,000 initiation fee, for instance, could come with a sales tax of \$1,800.

"This seems to be another tax aimed at the golf industry," Brantley said. "Some people seem to feel golf is a luxury, that the industry is doing well and they can tax it whenever they want."

"But business is down at many of the state's courses because of the recession. Some southern Florida courses report business is off 40 to 60 percent. Others are on the brink of bankruptcy. Anything that discourages members from renewing memberships at those clubs could be the straw that breaks the camel's back."



Bobby Brantley

The tax was originally intended to cover just health clubs, Brantley said. But a subcommittee amended the bill to include golf, yacht, tennis or any fitness facility. When the bill came before the full Senate, many senators mistakenly thought the bill still applied only to health clubs, Brantley said.

But should golf clubs receive more favorable tax treatment than health clubs?

Brantley said most people might not think so. But the \$5.5-billion golf industry may deserve it, he added.

The Legislature has exempted Super Bowl tickets from the sales tax in the past because the event, which stimulates \$60 million to \$80 million of economic activity in the local economy, was deemed good for the state, Brantley said.

A recent Professional Golfers' Association study found that the association's professional events generate \$450 million to \$750 million in economic activity between the PGA, Senior and Hogan tour stops in the Sunshine State. Yet the industry is being hit with new taxes, he noted.

"When you consider the amount of money golf pumps into the state, and you can count on it every single year, you can make a good argument that it's a clean industry deserving some protection," Brantley concluded.

# Private Marietta CC transformed into muni

(Editor's note: This is the first of two stories on converting courses from one type to another. This article deals with the conversion of private Marietta (Ga.) Country Club to a municipal course. Next month's will concern the change of El Conquistador Golf & Tennis Resort in Tucson, Ariz. from a resort to a public facility.)

By Sally Lee

A transformation is under way in Marietta, Ga. What has stood as the private 18-hole Marietta Country Club is undergoing extensive redesign and renovation and will reopen this fall as the city's first municipal golfing facility.

Targeting its new audience, the course will feature four completely new holes, design modifications on the other 14, rebuilt and enlarged tees and greens and a new irrigation system.

The city bought the 127-acre site, including course, driving range and clubhouse, for \$6.7 million. An additional \$2.3 million is earmarked for the renovation and to buy maintenance equipment.

Mike Young Designs of Watkinsville, Ga., designed the layout and Classic Golf Management of Athens, Ga., is overseeing the project for the city.

According to Ron Gosa, the city's streets and traffic superintendent and contract administrator for the project, the course averaged 25,000 rounds per year as a private club. He expects that figure to at least double.

The country club course, according to Gosa, was a tight, challenging layout with many landing areas that carried a ball out of bounds and into rocky or wooded rough. The new design modified these areas to slope inward and catch errant shots.

"Through creative design changes, the course will offer more controlled play and, at the same time, have a greater level of interest," Gosa said. "All the aesthetics will be there, but with a more direct approach to the green."

With its tight contours, numerous hazards, vast rough areas and small tees and greens, the country club tract had little chance to succeed as a muni. A consultant suggested extensive renovation specifically designed to speed play and increase revenues.



To better accommodate increased traffic, the first green at Marietta Municipal GC is being rebuilt.

As they approached the project, city officials realized the design would have to allow the course to be played in four hours or less and be capable of hosting 50,000 to 60,000 rounds. And with that type of traffic, they knew maintenance was also important.

From a maintenance perspective, one of the design strategies Young incorporated was widening the areas leading to and away from the greens. This should speed up play and reduce wear and tear on the turf.

The same is true in the tee area. Each hole has four tees, not only to accommodate below to average golfers, but to better distribute traffic.

And for ease of maintenance, the tees are built on the same level and can therefore be mowed with a single pass. The new course will also feature eight-foot-wide fiberglass mesh concrete cart paths that double as maintenance roads.

"For at least the first year, golfers will be required to keep carts on the paths," Gosa said, "but because the paths flow very well with the layout of the course, we do not anticipate any delays."

Although the various skill levels of the golfers had to be reflected in the design, it was just as important to all concerned that the course maintain its challenge and integrity. With only

105 acres to work with, the course could not be long, so it is designed to emphasize strategy.

It integrates strategy and playability with the ingress and egress at the greens and tees.

To expedite play, most areas are being restructured if the second shots were not visible from the tee, or if long carries over water were required.

The course will, however, still have its fair share of hazards. Some 25 grass or sand bunkers come into play from the back tees, but do not pose as much of a threat for the high handicapper hitting from the front tees.

As part of the renovation and redesign, all 19 greens are being enlarged and rebuilt to USGA specifications. Dating to the early 1900s, the existing greens were built on native soil and measured only 3,500 to 4,000 square feet. The new bentgrass surfaces average 7,000 square feet and are being built from sand and Canadian spagnum peat.

Enlarged tees, sprigged with 419 Bermudagrass, are another phase of the project. The course will also feature a new Toro irrigation system and a PSI pumping station.

When Marietta Municipal Golf Course opens to the public this fall, it will be a first-class facility.