It's Mitchell!
O.M. Scott has named its Tradition of Excellence winner: Bob Mitchell of The Greenbriar

Mona Speaks
In a Golf Course News exclusive, the GCSAA's top dog forecasts the future

Talking Some Shop
A new monthly feature focuses on streamlining maintenance building operations

HIGH FIDELITY DEVELOPMENT?
Can you identify this tropical resort location?... It's Cuba!
Embargo or no embargo, the Caribbean's largest island has not ignored the region's growing golf development market. For coverage, see pages 39, 44-46.

COURSE MAINTENANCE
On-line turf services grow by leaps & bounds
Power to the People: Save electricity costs
Genetic engineering improves bentgrass

COURSE DEVELOPMENT
Paiute Nation moves ahead despite opposition
Mackenzie's missing manuscript manifest
Former USGA agronomist hangs out shingle

COURSE MANAGEMENT
AGC aggressively eyes upscale public market
Club Managers elect Spitzig new president
GCSAA director on saving clubs money

SUPPLIER BUSINESS
New trade show for hot Asia-Pacific market
Cyramid supports Pendulum with more staff
What's new in the marketplace

IRS to alter contract labor laws?
A proposed bill designed to stop employers from misclassifying independent contractors could affect golf course workers.

B.A. IN RESORT MANAGEMENT?
Stonecreek Golf Club in Scottsdale, Ariz., is one of several courses operated by Phoenix-based Resort Management of America, which specializes in the management of collegiate courses, including Karsten GC at Arizona State and University Ridge at the University of Wisconsin-Madison. For story, see page 55.

Kapalua pioneers resort-wide Audubon Sanctuary program
By MARK LESLIE
MAUI, Hawaii — New York Audubon Society and Kapalua Resort officials are collaborating on a new program that would be an environmental equivalent to Mobil's 5-star designation for hotels.

"We're looking to create a model of international significance for destination resorts... as well as establish Kapalua as a launching pad for the Audubon Heritage Program," said Ron Dodson, New York Audubon president.

"To ultimately reach our environmental goals, we must demonstrate that the environmental and economic are interconnected — that good business decisions and good environmental decisions are permanently linked, both locally and globally."

New York Audubon has been expanding its presence...
IRS ruling could affect course tax, benefit payments

According to the Internal Revenue Service, not only does misclassification jeopardize workers, it can also cut labor costs 25 percent, giving one operation or contractor an unfair advantage over a competitor.

Ed Fobbs, caddie master at Seminole Golf Club in North Palm Beach, Fla., said he is very careful to explain the relationship between caddies and the club to Seminole's bag toters. Caddies are "independent workers," he said. The club does not expect them to be their own bosses. Bag toters are "on someone's regu-

Continued from page 1

Congressmen Christopher Shays (R-Conn.) and Tom Lantos (D-Calif.) introduced the legislation (HR-510) which is being discussed at the House committee level.

The legislation would allow the Internal Revenue Service to draft regulations on employment status with the goal of stopping employers from misclassifying workers to avoid paying federal and state unemployment insurance, workers' compensation and Social Security taxes.

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"They come in the hope of getting work," Fobbs said. "If someone wants them, I send them out."

"Some days we have 10 caddies, other days we have 30. We recommend golfers pay $25 for 18 holes and leave it up to them whether to tip their caddies or not. The money goes directly to the caddies. The club never touches it."

"I don't know what effect it would have on the caddie program if the IRS rules changed. But I don't think the club would want to pay extra taxes."

Course maintenance crews use few independent contractors, so any new congressional legislation would have a limited impact, according to head superintendents Kevin Ross of Falmouth (Maine) Country Club and Tim Hiers of Collier's Reserve in Naples, Fla.

Course builder Paul Clute of Paul Clute & Associates said there has undoubtedly been misclassification of workers in the home and commercial building trades, "but not much in our industry. We've always gone the traditional employee route. If you work for us, you are treated like an employee. We might use subcontractors. But they are large firms who pay taxes and benefits for their employees."

"I've never felt we were underbid on a project because a competitor was misclassifying workers. We're generally part of a select bid list and I'd be surprised if any of our major competitors did business [misclassifying workers] that way."

One problem Clute does have with HR 510 is a provision that would eliminate restrictions on the IRS' ability to draft regulations on employment status. According to The Bureau of National Affairs Inc., National Association of Enrolled Agents representative Claudia Hill testified before the House Small Business Committee that her group would prefer to see the matter resolved legislatively through Congress rather than administratively through the Internal Revenue Service.

"We fear granting IRS unlimited discretion to formulate and administer rules governing this area would pose a threat to the entrepreneurial spirit and formation of new small businesses," Hill said.

Added Clute: "I would like to see all our competitors on a level playing field. But giving IRS the ability to write its own regulations sounds incorrect."

Kirby-Hart said Internal Revenue has been very aggressive the past five years trying to uncover independent contractor misclassifications.

She also characterized Lantos, the bill's sponsor, as a Congressman who believes many private businesses are unfairly avoiding paying their fair share of taxes.

"Fortunately, I doubt the bill will go anywhere with this new Republican-dominated Congress," she said.