

Club Car's 1-PASS may be eligible for IRS tax credit

AUGUSTA, Ga. — Club Car has announced that courses that buy its 1-PASS adaptive golf car could be entitled to an income tax credit from the Internal Revenue Service. Under terms of the IRS guidelines, the credit is equal to 50 percent of annual accessibility expenditures between \$250 and \$10,250. Businesses that

have gross receipts not exceeding \$1 million or have no more than 30 full time employees are eligible for the credit.

"Our salespeople will be advised to make their customers aware of the credit and encourage them to ask their accountants to see if they're eligible," said Gary Stough, director of marketing for Club Car.

"In a challenging economy, this is a way some of our customers can effectively receive a discount for complying with accessibility mandates. The credit also could apply to course improvements made to improve accessibility."

The 1-PASS is a single-passenger adaptive golf car that improves access to courses and en-

hances the enjoyment of the game for golfers with a disability. The car is manufactured by Englewood, Colo.-based SoloRider Industries and distributed through Club Car's national and international distribution network.



Empire Golf

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are right at the intersection of interstate 84 and the Taconic Parkway," he said. "There is easy access from a lot of places and we are only an hour away from the city."

AN ALTERED VIEW

The tragedy of Sept. 11 has had many personal and business impacts on Bergstol, whose Bayonne project now has a forever altered view.

"This site is right across the Hudson from Manhattan," he said. "It is now a little different.

'...the views of the skyline now have a whole other meaning.'
— Eric Bergstol

You sit down there taking in views of the skyline and now it has a whole other meaning.

"But the view will still be spectacular. We are right on the harbor with views of the Statue of Liberty," he continued. "The whole skyline is still vivid."

Bergstol's project will be part of a development renaissance on the New Jersey riverfront. "Everything is being revitalized and we are going to contribute to that effort," he said.

The 140-acre site is currently being filled in with what Bergstol estimated will eventually be six million cubic yards of material.

"Half of the fill is already in place and I think by later next year we will be shaping the golf course," he said. "It is not a large site, so we will use the fill to create a vertical component and thereby giving a horizontal separation. The greens and tees can be close together, but at different elevations."

Bergstol, who is designing the Irish links-style public access course, expects the it to open in 2004.

In addition to Bayonne, Empire Golf also plans to break ground at Hollow Brook in Westchester County by the end of the year. Bergstol said the company also has other projects in planning.

MOVING SOUTH

Besides its work in the New York area, Empire Golf made its debut in Florida with the unveiling of The Links at Madison Green in Royal Palm Beach.

"This is the first development we have done that has been a part of a community," Bergstol said of the John Sanford-designed layout. "It is also a bit more lower-end because Florida is such a competitive market. But we like the Florida market and think we can be successful there." ■

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