what the game is all about or to keep
their muscles toned for the season ahead.

Smith, like so many other pros who
have gone indoors, isn’t worrying about
landlord or grocer any longer. He’s not
only taking it in at the lesson counter but
is prevailing upon his patrons to buy a
substantial amount of equipment and mer-
chandise.

**Tax on Life Members, House
Accounts, Admissions Explained**

According to a service bulletin recently
issued by Horwath & Horwath, hotel-rest-
aurant accountants of New York City, the
Excise Tax Technical Changes Act of 1958
changed several provisions affecting club
dues and admission taxes in addition to
the removal of the tax on assessments for
capital improvements.

Persons holding life memberships have
two alternatives for payment of the club
dues tax. They can pay a tax equivalent
to the tax paid by persons having similar
privileges at a club, or they can pay a tax
equivalent to 20 per cent of the amount
paid for the life membership. A choice of
either method must be made by June 30,
1959.

The Internal Revenue Service, H & H
points out, has ruled that minimum house
accounts are to be construed as dues and
the taxes thereon are the same as for dues.
This ruling, however, doesn’t apply to
amounts paid prior to Nov. 1, 1958.

The 10 per cent admission tax now ap-
plies on amounts in excess of $1.00. If an
admission charge is $1.50, the tax is not
levied on the first $1.00 of admission, but
only on the 50 cent portion, and is, of
course, 5 cents. Admissions to pools,
beaches, skating rinks or other places (ex-
cept dancing) providing physical exercise
facilities are no longer subject to tax.

**Suggest Fall Tournament**

It has been recommended to the Min-
nesota High School Board of Control that
the annual state golf tournament be played
in the fall rather than in the spring so
that contestants can come into the tourney
with about six months of practice and
competition behind them. Persons who
made this suggestion contend that it would
improve the caliber of play. They also
point out that if the state tournament
were held the last week of Sept. or the
first week in Oct. it would allow plenty
of time for district and regional elimi-
nation tourneys to be held.

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**Club Sales Up in ’58**

Sales of golf clubs for the fiscal year
ending Oct. 31, 1958 totalled 4,277,048
units, an increase of 2.10 per cent over the
sale of 4,140,150 units in the comparable
1957 period. Making up the total were
2,914,854 iron clubs and 1,312,194 wood
clubs.

In releasing this report, Henry P. Cowen,
pres. of the National Association of
Golf Club Manufacturers, commented:
“This modest increase in unit sales sub-
stantiated previous forecasts of moderate
gains in the industry despite the decline in
most areas of business activity in 1958.

“There are a number of important fac-
tors,” Cowen added, “that point to con-
tinued growth of the golf market. The up-
ton in our overall economy is perhaps the
most encouraging. Throughout the country
the reports of increased rounds of play are
fairly consistent and a strong indication of
an increasing number of regular partici-
pants.

“The National Golf Foundation reports
that the number of courses now in opera-
tion has nearly reached the all-time peak
of the early ’30’s. Additional courses in
the building stage and more on the draw-
ing boards will further expand the nation’s
golf facilities.”

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**Green Section Pump Priming
Is Aid to Maintenance**

Whether or not you are aware of it, the
USGA Green Section occasionally resorts
to pump priming. This was brought out at
a recent meeting of the Greater Cincinnati
GCSA by Marvin H. Ferguson, the Sec-
tion’s national coordinator.

When an Experiment Station has no
research program going on turfgrass, a
small grant is placed by the Green Section
to get a project underway. Ferguson re-
lated that some time ago he was finally
able to persuade the New Mexico Experi-
ment Station to accept a small grant to
make selections of different grasses and
place them in a small plot even though
Station officials were reluctant to do so
because of the press of other projects.
Eventually, a member of the New Mexico
legislature became interested in the turf
work and pushed through a bill appropri-
ating money for expanded turfgrass re-
search.