With an eye toward the convention, the Professional Golfers' Assn. has recently installed new carpeting throughout its National Golf Club in Palm Beach Gardens, Fla.

The Anso nylon, spike-proof carpeting was developed to reduce the effects of soiling, and is claimed to be superior to conventional nylon in this respect. The particular style used by the PGA, called Futureau, has a natural stripe pattern and Kara Loc weave. More than 2,400-square-yards were used. It will be offered commercially. Retail price is about $19.95 a square yard.

IRS deals blow
To club's exempt status

A recent Internal Revenue Service ruling will affect many club’s tax exempt status. The IRS ruled that one club which sold bottled goods to its members for home or other off-premises use was not entitled to retain its tax exempt status. The rule applied despite the acceptability of such liquor sales in that state.

The IRS feels that though a club is formed for social, recreational and sporting purposes, with the contacts and social intermingling a part of the club’s activities, and sales of food and beverages a part of the furtherance of these purposes, liquor which is to be consumed elsewhere isn’t part of that definition.

Profits from such liquor sales are not subject to tax from the exempt club, whereas they would be if bought at the local package store. IRS will not admit that member convenience and service is an overriding consideration.

Toro changes
Distributor set-up

Toro Mfg. Corporation’s growing range of products have necessitated a change in its distribution system. Now, wherever market considerations warrant it, distributors for residential or institutional type products will be named. In the past, all franchised distributors have handled the full line of Toro products.

In conjunction with this, Toro has appointed four new distributors.