

probably bring the club within the provisions of the Public Accommodations law.

It has been said that a club could not exist without a liquor license. That is, of course, a very broad statement, but a glance at a typical club's profit and loss statement would quickly reveal the tremendous profit made by beverage operations. Even if a liquor license is not absolutely essential, it certainly is very important.

We are not aware of any state that issues club liquor licenses contingent upon Federal tax exempt status, but many states issue special licenses to clubs that do not do business with the general public. An analysis of the effect of the loss of exempt status here would be similar to that used under the Public Accommodations law and the conclusion would be the same. Loss of exempt status would not produce loss of the liquor license, but an increase in non-member business would. To tie the tax exemption even closer to the liquor license, one state liquor authority has proposed non-member business regulations adapted from the Federal tax regulations.

Another significant ancillary area is state and local taxation. One must look carefully at what effect loss of exemption would have on a club's position under state law. Some states would deny benefits under greenbelt laws, and there may be changes in treatment under state income tax laws and even other taxes, such as sales taxes.

It should be clear that no shoot-from-the-hip decision can be used by a club's management in determining whether to preserve or surrender its tax exempt status. Careful study of all of the items discussed here should be made.

Beyond this, a careful economic analysis will have to be made, and this will be the subject of a forthcoming article in this publication. □

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last write your congressman to protest the cut in agricultural appropriations, which will severely hurt our turfgrass programs? Write it in your own way, but write it. Letters can be understood even by our legislators.

A VOTE FOR SOD

Q—*During the summer, a member of our club had a new home built. Unexpected delays in delivery of supplies and materials brought lawn establishment time well into November, which most authorities consider too late for a successful seeding. A question was put to a local authority as to what to do. It brought the response, "Wait until spring." The member was not too pleased about the idea of living with mud all winter, so he asked another authority. The reply this time was, "Lay a good quality sod." We would like your expert opinion. Who was right?* (Pennsylvania)

A—From my experience, I would cast my vote for sod; I wouldn't live with mud, either. Spring seedings are notorious for becoming patches and for withering in summer's heat. The one who advocated waiting until spring should clean the man's rug all winter. The quality sod that the recognized sod producers deliver these days can be depended on. They follow the most advanced practices and use the best seed mixtures that have been proved by research. Sod, as we all know, is instant lawn.

STAY WITH OLD OR CHANGE TO NEW?

Q—*At our club, the fairways have received tri-calcium arsenate for a number of years. The turf, a mixture of Penncross, Astoria and Highland, has thinned and is showing stress. We plan to reseed a number of areas where we need some grass. A high-phosphorus fertilizer will be used to try to get better root development. The question is: In a spring seeding (western Pennsylvania) should we stay with the old mixture or is there something that would be compatible and would yield quicker results?* (Pennsylvania)

A—A blend of the fine-leaf perennial ryegrasses seems to me to be your best approach. One such blend

is Palo Mora, which contains Pennfine, Manhattan, Pelo and Epic. Another blend with which I am less familiar is Medalist II, used in the South. These fine ryegrasses will be compatible and will yield cover and playing turf sooner than anything else I now know of.

RESTORE NEEDED FUNDS

Q—*Recent budget cuts, both state and Federal, have seriously threatened research and extension operations upon which all agriculture depends heavily for advancement and progress. Turf is a major part of agriculture, so that it, too, stands to lose funds and personnel. What, if anything, is being done to reverse this trend and to restore the needed funds?* (Maryland)

A—Now is the time for all good turf men to rally to their state turfgrass council and learn how each one can be heard. Now, as never before, turf needs a unified voice—one that can speak with authority.

I cannot speak for all turfgrass councils, but two with which I'm familiar are doing something. An appeal has gone out to every member organization, club, firm and individual to send a letter of protest to their senators and representatives. In Pennsylvania, this guidance flows from the Agricultural Advisory Council through all member organizations, which includes the Pennsylvania Turfgrass Council. In Maryland the appeal came through the office of the head of the agronomy department. The message is the same, "Write letters."

Another thing that is being done is an appeal to every facet of turf to join the council to build a fund that can keep them from putting the plow to the plots. This fund will be used to tide the turfgrass program over this crisis until, hopefully, reason prevails once more. When the once-plentiful funds for grants and contributions begin to fall off, we must look for support to those who will benefit and who have benefited most from state programs over the years. I'm afraid that the day of the "free ride" is gone, along with the dodo and the passenger pigeon. □

Editor's note: A discussion of this subject appears on page 45.