Discriminatory fraternal groups taxable; nonprofit clubs exempt

The Federal District Court for the District of Columbia told the United States Treasury Department that it may no longer grant tax exemptions to fraternal organizations that exclude Negroes as members. The three-judge court ruled that private nonprofit clubs, such as country clubs, do not lose their tax-exempt status even if they bar Negroes.

Although the decision appears to be contradictory, the court ruled that the special tax status granted to fraternal orders that invest portions of their funds for charitable purposes and to provide insurance benefits for their members is in effect a special tax status granted by the Government. If the organization discriminates, the court said, it means the Government is supporting and encouraging the club’s discriminatory practices. The Fifth and 14th Amendments to the Constitution prohibit the Federal Government from discriminating on the basis of race, thereby, making the favored tax status of fraternal orders that discriminate unconstitutional.

This ruling does not apply to nonprofit private clubs, the court ruled, because the Government does not grant any benefits. Instead, the court said, the Government has merely decided that the money generated by club members’ dues and their patronage of facilities was not income, because the money “has simply been shifted from one pocket to another, both within the same pair of pants.”

Fraternal clubs are taxed on unrelated business taxable income, which according to the National Club Assn., is “any trade or business the conduct of which is not substantially related to the exercise of performance by such organization of its charitable, educational, or other purpose or function ...” The passive investment income of fraternal orders is not taxed. The court also ruled that tax deductions for charitable gifts to fraternal orders is also unconstitutional.

The suit was filed against Secretary of the Treasury John Connally, by Clifford McGlotten, a Negro, who claims he was denied membership in an Elks Lodge in Portland, Ore. It was not known at press time if an appeal would be filed by the Treasury Department, although it appears one will be. Appeals on important constitutional questions from the Federal Court go directly to the United States Supreme Court. Another case pending before the Supreme Court (Irvis v. Scott) deals with the issuance of state liquor licenses to organizations that discriminate. McGlotten’s suit will affect the over 2,000 Elks clubs as well as the 3,800 Moose clubs and 1,600 Eagles clubs. These fraternal organizations have a combined membership of over three million.

The Federal Court closed by saying, “We have no illusion that our holding today will put an end to racial discrimination or significantly dismantle the social and economic barriers that may be more subtle, but are surely no less destructive. Individuals may retain their own beliefs, however odious or offensive. But the Supreme Court has declared that the Constitution forbids the Government from supporting and encouraging such beliefs ... we obey the Court’s command to quarantine racism.”

For an industry report and extensive study of the ruling, contact the National Club Assn., 1129 20th Street, N.W., Suite 602, Washington, D.C. 20005.

Spalding offers trips to Spain

Spalding, Div. of Questor Corp., has announced the Spalding Spectacular, 46 all-expense paid trips for golf professionals to Spain.

The holidays, for professionals and their wives, will be awarded in five flights to those professionals who record the largest percentage increase in Spalding merchandise purchases over 1971 to 1972. The program applies to all Spalding merchandise shipped during the period from September 25, 1971 through September 24, 1972. In addition to the trip awards, any professional who exceeds his 1971 dollar purchases of Spalding equipment by 15 per cent automatically will receive a bonus payment in Spalding merchandise.

Every professional who purchased at least $1,000 worth of Spalding equipment between September 1, 1970 and August 31, 1971, is automatically entered in the Spectacular. Other professionals can also be entered by Spalding regional managers on a dollar quota basis. Professionals will be apprised of their monthly standing. “To be eligible for the trip to Spain,” Paul Collins, president of Spalding, said, “we have broken the contest into flights, so small accounts have just as good a chance to win as large accounts. The entire awards system is based strictly on percentage of dollar volume increase.”

Wrangler to sponsor Trevino TV show

Blue Bell, Inc., manufacturer of Wrangler jeans and sportswear is participating as a sponsor of “Lee Trevino Golf for Swingers” a new TV show starring pro golfer Lee Trevino and guest celebrities. The show made its debut in early January in selected markets.

The weekly half-hour show, syndicated to stations reaching 80 per cent of TV homes in the United States, will run for 26 weeks and is designed for telecasting on Saturday and Sunday afternoons. The format features Trevino and two guests in a short round of golf.

Employment service for assistants

The Club Managers Assn. of America has inaugurated an employment referral service to help locate assistant managers. The CMAA already has an executive referral service for its members but assistant club managers cannot use this service. The service allows young men to list their qualifications in the Outlook, the CMAA news-
Follow the tournaments for the results on Toro

More tournament golf courses have installed Toro underground sprinkler equipment in the past few years than any other:

- Augusta National G. C., Augusta, Georgia
- Colonial C. C., Memphis, Tennessee
- Doral C. C., Miami, Florida
- Hidden Hills C. C., Jacksonville, Florida
- Inverrary Golf and Racquet Club, Ft. Lauderdale, Florida
- Pebble Beach G. Links, Pebble Beach, California

As well as championship courses such as:

- Bellerive C. C., Creve Coeur, Missouri
- C. C. of North Carolina, Pinehurst, North Carolina
- Coldstream C. C., Cincinnati, Ohio
- Innisbrook G. & C. C., Tarpon Springs, Florida
- Joint Links of St. Andrews, St. Andrews, Scotland
- Los Angeles G. C., Los Angeles, California
- National Golf Links of America, Southampton, New York
- Oakmont C. C., Oakmont, Pennsylvania
- Pine Valley G. C., Clementon, New Jersey
- Sea Island G. C., St. Simons Island, Georgia
- Tillearn G. & C. C., Tallahassee, Florida
- Winged Foot Club, Mamaroneck, New York

Part of the reason is Toro's leadership in sprinkler head and control technology.

(Toro invented the first Valve-in Head. The first two-speed head. And the Vari-Time™ Central Control System.)

Part of the reason is cost. In spite of the advancements, Toro is competitively priced.

But more important are the kind of results you get with Toro.

Follow the tournaments and see for yourself.

The Toro Company
Moist O'Matic Division
P. O. Box 489
Riverside, California 92502

The Toro Company
Only the Ryan “Green Team” provides the perfect system for keeping perfect greens.

The perfect combination of equipment for maintaining superb greens is the Ryan “Green Team”. This turf trio of rugged, proven machines provides a system for keeping perfect greens.

First, you use the Ryan Greensaire (1) which aerates and dethatches in one easy operation. The Greensaire removes more cores (3” long) than any other aerator made. Its fast, clean coring action removes over 2 cu. yds. of soil and thatch per 5,000 square feet.

Next, use the Ryan Mataway (2), or Ren-O-Thin, to break up the cores in just a few minutes. Its vertical blades can be set to skim the turf surface or lowered to remove additional thatch.

Completing the system is the Ryan Spread-Rite (3) which can top dress, and drag a freshly aerated green. For perfect greens, use the perfect system... The Ryan “Green Team”.

Write for FREE Ryan Turf Equipment Catalog.

RYAN EQUIPMENT COMPANY
2055 White Bear Avenue
St. Paul, Minnesota 55109
SUBSIDIARY OF OUTBOARD MARINE CORP.

NEWS from page 71

ten letter and also at headquarters. This service will also enable managers to locate qualified assistants. For more information contact the CMAA at 5530 Wisconsin Ave., Washington, D.C. 20015.

Sports Activities Group formed

Sports Activities Group, which will develop and execute sports-oriented marketing promotions, has been formed by the New York public relations firm of Edward Gottlieb & Associates.

The group will be directed by former sports writer and publicist Alan Taylor. Specially-developed programs will be developed centering around corporate identification and product promotions in all sports, including golf.

International country club championship set at Boca Raton

The first annual World Tournament of Country Club Champions will be held at Boca Raton Hotel and Club from June 2 to October 1, according to Bert Stephens, vice president and general manager.

Invitations are being extended to approximately 75,000 past and present country club golf champions from 54 countries throughout the world. The tournament has been billed as the largest international amateur golf tournament ever held in the history of golf.

The tournament will feature 72-hole medal play with no handicaps. Because of the large number of contestants expected to compete, the tournament will be held over a 20-week period. There will be two divisions for the tournament—men and woman. A limited number of contestants will play each week during the summer of 1972. Low man and woman during each week will be awarded trophies. At the conclusion of the 20-week tournament, the lowest 72-hole total over the entire tournament will be awarded the title of “World Champion of Country Club Champions.”

Entry forms have been mailed, according to tournament director Steve Sandstrom, to club managers throughout the world. Further information is available by writing to the World Tournament of Country Club Champions, 425 East Green Street, Pasadena, Calif. 91101.
Fair-Way joins mini-golf firm

Fair-Way Enterprises, Atlantic City, N.J., has announced a tie-in with Taylor Brothers, miniature golf specialists, of Apalachin, N.Y. Fair-Way will be the exclusive sales agent for that company’s line of miniature golf courses and equipment.

Under the agreement, Fair-Way will have the exclusive sales rights for all miniature golf course designs, unique components, equipment and services previously marketed by Taylor Brothers. The association will offer a complete line of designs, component packages, turn-key installations and services to their miniature golf and driving range customers, according to a Fair-Way spokesman.

The United States Golf Assn. has awarded its 12th annual Green Section Award, the major award of the turfgrass industry, to brothers Joe, second from left, and Herb, second from right, Graffis. Presenting the award to the co-founders of GOLFDOM Magazine were Philip H. Strubing, right, president of the USGA, and Henry Russell, chairman of the USGA Green Section Committee.

Hahn, Ransomes come to terms

A reciprocal marketing agreement has been reached between Hahn, Inc., of Evansville, Ind., and Ransomes Sims & Jeffries, Ltd., of Ipswich, Eng. Ransomes is Europe’s largest manufacturer of turf care equipment. Under the agreement, Ransomes will have exclusive world wide marketing rights outside North America and Japan for the complete line of Hahn/West Point turf equipment and some Hahn/Eclipse lawn care equipment.

Hahn will be the exclusive distributor for all Ransomes’ turf equipment in the United States. Ransomes was formerly distributed through Warren’s Turf Nursery, Palos Park, Ill. Ben Warren, president of Warren’s, said that the separation was by mutual agree-

continued on page 98
If the weather stays right, Poa annua might...if!

But what if the weather doesn’t cooperate? Poa annua’s a “fair-weather friend” at best. Give it the right combination of temperature and rainfall, and there’s no particular problem. But a few hot dry days later, you’ve suddenly got a patchy looking course... with no quick cure.

The time to solve potential Poa problems is before they happen. And the easy, effective solution is with Balan®, Elanco’s proven pre-emergence product that kills Poa annua seeds as they germinate, gradually reducing the stand while desirable
not be a problem this year.

TEMPERATURE  HUMIDITY  RAIN FALL

grasses take up the slack. Balan keeps working month after month . . . not only against Poa, but gets rid of crabgrass, goosegrass and foxtail as well.

Ask your Balan distributor salesman to help work out a full-course weed grass control program. With dependable, economical Balan, you can forget about the "ifs."

Elanco Products Company, a division of Eli Lilly and Company, Dept. E-455, Indianapolis, Indiana 46206, U.S.A.
Maurice Rosner has been appointed general manager of all Warren's Turf Nursery operations. Previously, Rosner managed the company's nursery in Sullivan, Wis. Replacing Rosner in Sullivan will be David Payne, former assistant manager at Sullivan.

George A. Chalmers has been made general sales manager of Coberknit Corp., assisting vice president Kenneth E. Shorenstein in all phases of the business. Chalmers was formerly with Thane Mills.

Avery Harris, Tom Cronin and William Miller have joined as sales representatives the Golf and Institutional Sales Div. of George A. Davis, Inc.

Raymond F. Gebhardt has been promoted to the newly-created position of assistant to the general manager of Dunlop Tire and Rubber Corp., Buffalo, N.Y. Replacing Gebhardt as southeastern regional sales manager is Robert I. Beavers, who will be responsible for the sales and marketing of the company's sports equipment for the entire southeastern United States. Larry Collins and Bruce Alan MacDowall have both been appointed territory managers. Collins won the Israeli International Doubles Championship and reached the quarter finals of the mixed doubles at Wimbledon, England.

George Vickery has been appointed vice president of The Haft-Gaines Company, the developers of Inverrary and a Fuqua Industries subsidiary. Vickery will have total marketing responsibilities in his new position. Formerly, he was director of advertising and public relations for Fuqua.

Robert W. Miller has been named vice president-marketing of Spalding, a division of Questor Corp., Chicopee, Mass. Miller previously was vice president-marketing of Schick Electric Company.

Richard E. Jacobs has been promoted to president of Rawlings Sporting Goods Company, a St. Louis-based division of A-T-O, Inc. Jacobs formerly was vice president-sales. A-T-O products include the Toney Penna line of golf clubs.

Philip S. Nathan has been promoted to director of marketing, Agricultural Business Group, Velsicol Chemical Corp., Chicago. He will be responsible for advertising and promotion, merchandising, market planning and market research for the company's chemicals used in the agricultural, industrial brush control, pest control and home, lawn and garden markets.

Thomas R. Loy has been made manager, marketing research, agricultural, of the Velsicol Chemical Corp. of Chicago. Loy continues in his present position of manager, market development, agricultural.

Hershel W. Noonkester joins Dunlop Sports Div., Dunlop Tire and Rubber Corp., Buffalo, N.Y., as territory manager for northern California. Noonkester was formerly golf professional at El Macero CC.

We’ve got your number!

We've got a number of ways to improve your golf course.

Write us today. P.O. Box 246 Savannah, Georgia 31402

For more information circle number 201 on card
You can spot the Redheads working more than a fairway away... powering the Little Beaver greens spiker and the Top Rider—our new top dresser. Both are busy at their jobs and both have that one thing in common: the interchangeable big red power head! And, joining the team, is the Easy Rider, our unique new trap rake.

And what beautiful features these new units have!
The LITTLE BEAVER spikes 1,000 square feet per minute, a 5,000 foot green in five minutes, 18 greens in two hours... and the operator rides, not walks. It's the only spiker that can turn on a green without ripping.

TOP RIDER, the only riding top dresser, is easily and quickly attached to the Redhead, and is operated right from the seat at three times the speed of any other top dresser.

The remarkably maneuverable EASY RIDER has a full three-wheel drive, shortest turning radius, the highest bank-holding ability of any trap rake, plus adjustability to all sand conditions. And ALL of these units sell at low competitive prices!

This line-up of greens maintenance equipment comes to you from Smithco, creators of the famous RED RIDER—rugged king of utility carts.

The first team of the turf...
ready to go to work for you!

SMITHCO INC
11 WEST AVENUE, WAYNE, PA. 19087

For more information circle number 168 on card.
Now lower-cost, better, safer crabgrass control with Betasan®

Betasan is the leader for sure crabgrass control with one early application on your golf greens and other turf. Safer to use than many herbicides, without any turf burn, Betasan at this year's new low price saves you $8 to $10 per acre.

Betasan also controls goosegrass along with several annual broadleaf weeds. Remember too, that Betasan controls poa annua that germinates in late winter or spring.

For best results in control of crabgrass, goosegrass and poa annua at low cost, be sure you use Betasan. See your distributor now for turf-care products made with Betasan. Stauffer Chemical Company, Agricultural Chemical Division, Dept. HD, Westport, CT 06880.

Betasan from Stauffer CHEMICALS

For more information circle number 257 on card