



The **GCSAA Affiliation Agreement** is due for renewal March 31. Steve Randal provided an edited version with changes from the previous agreement. This version is available through the GCSANC office. The dual GCSAA and local chapter membership requirement is still part of the affiliation agreement. This is a board agenda item for March 23. Please address any questions or comments to a chapter officer or board member.

With the adoption of new bylaws changes for membership, a new online membership application is in the works. You will be able to apply for membership and classification changes online. New memberships will be payable via credit card at the time of submission. The review process is still in place, with the membership committee reviewing all applications.

In addition to the GCSANC Scholarship, we have been asked to circulate to our members the Sacramento Region Community Foundation Scholarships. Look for a downloadable application on the web site or call the office.

Thanks to Jim Husting, CGCS for updates to the note on Mandatory Filing for Water Diversion and Use requirements are approaching soon. Starting this year, it is mandatory to report all diversions of water to the State Water Resource Control Board. These reports are due July 1st of this year for the diversion and usage for the year 2009. Forms can be found at www.waterboards.ca.gov/waterrights/water_issues/programs/diversion_use/docs/updated_statement_062907.pdf.

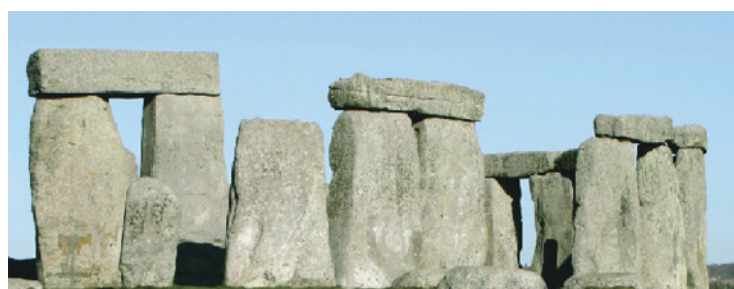
In another government related topic, the enforcement of State tax law is increasing. In the golf industry, buying and selling of equipment and other golf related items goes on every day. And with the "search for monies" by the State of California, there has been increased activity by the State Board of Equalization to actively enforce existing law. The following notice comes directly from the BOE to my office regarding future collection activities:

New Use Tax Registration Requirements for Qualified Purchasers

This is a reminder about the newly added section 6225 to the California Revenue and Taxation Code (RTC) that requires a qualified purchaser to register with the Board of Equalization (BOE) and report and pay use tax directly to the BOE by April 15th for the preceding calendar year for purchases subject to use tax. Under this section, a qualified purchaser is a person who has at least \$100,000 in gross receipts per year from business operations, is not required to hold a seller's permit or a certificate of registration use tax, does not hold a use tax direct payment permit, or is not otherwise registered with the BOE for use tax. In September 2009 we sent the following link to our special notice with information regarding the new use tax registration requirements: <http://www.boe.ca.gov/news/pdf/l1232.pdf>.

Under California law, if sales tax would apply when a particular item is purchased in California, use tax applies when a similar purchase is made from a retailer outside the state and no tax is charged. Use tax is not a new tax. It has been a part of the California RTC since the 1930s. Only the registration requirement is new under RTC section 6225.

As part of our registration efforts, we contacted approximately 180,000 identified qualified purchasers and informed them of the new program. In an effort to help ease taxpayer burden, we have registered those taxpayers through our automated registration system. In the next couple of weeks, taxpayers will receive their "welcome letter", a copy of which is provided in the attached link (http://www.boe.ca.gov/news/pdf/qp_a.pdf). The letter introduces the program and provides taxpayers with their new BOE account number and express login code. Through our automated system, taxpayers will use their account number and express login code to efile their use tax returns for years 2007, 2008 and 2009. For more information about the BOE's efilings and other tax and fee programs, please visit our website at www.boe.ca.gov.



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