

## NCA files brief in high court on Portland GC tax decision

The National Club Association has filed a petition asking the U.S. Supreme Court to review the 9th Circuit Court of Appeals decision in the case of Portland Golf Club v. the Commissioner of Internal Revenue.

The Circuit Court in June reversed the Tax Court's decision which allowed the club to offset its losses from certain non-member activities against taxable investment income.

NCA's briefs states that the high court should hear the Portland Golf Club case because the lower courts disagree.

A Supreme Court decision is necessary "to insure the consistent enforcement of the laws in accordance with the intent of Congress," the brief says.

NCA General Counsel Thomas Walsh said that due to the conflicts on Rev. Rul. 81-69 decisions in the different circuits, the financial planning of clubs is in limbo.

"Our member clubs need the court to settle this issue and tell them in absolute terms how the law will be applied to their

activities," Walsh said.

In enforcing its Rev. Rul. 81-69, the Internal Revenue Service has argued that clubs must show a profit motive.

NCA, during its 10-year involvement in this issue, has countered that it is enough to demonstrate that the outside activities are intended to benefit the club. NCA argues that a club may not realize a profit for tax purposes, due to paper losses, but could still realize an economic gain.

NCA's brief says many large for-profit companies never pay taxes, due to paper losses, but nonetheless stay in business by making real gains. Thus, the brief concludes that the club "merely asks that its taxable activities be taxed using the same economic profit standards applied to for-profit corporations."

This issue must be resolved so that tax-exempt social clubs can determine the application of unrelated business income provisions, said Walsh.

## Connecticut superintendents, company give sod cutter to experiment station

Dr. James Hanula of the New Haven (Conn.) Experiment Station received a sod cutter from the Connecticut Association of Golf Course Superintendents and Turf Products Corp. of South Windsor, Conn.

Scott Ramsay, chairman of the CAGCS's S&R Committee, John Ferry of Turf Products, and CAGCS President Robert Chalifour presented the sod cutter to Hanula, who will use it in his research.

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## ASSOCIATION NEWS

### Lawn Institute board honors 51 grasses

Fifty-one proprietary grasses have received recognition for excellence in 1989 by the The Lawn Institute's Variety Review Board.

Twenty-two Kentucky bluegrasses, five fine fescues, 12 turf-type perennial ryegrasses, seven turf-type tall fescues, one

colonial bentgrass and four specialty grasses were selected following extensive evaluation.

For a Lawn Institute Special Topic Sheet that identifies these grasses, request LIST-S-L and enclose a self-addressed, stamped, No. 10 envelope to: The Lawn Institute, PO Box 108, Pleasant Hill, Tenn. 38578.

### ASPA organizing midwinter conference in Florida

Orlando, Fla. is the site of the American Sod Producers Association's annual Midwinter Conference and Exposition, Feb. 14-16. The Hilton at Walt Disney World Village has been selected as headquarters hotel.

"Spotlight on Sod" is the theme of this year's conference. Legal issues, public relations and the media, and Southern and Northern production will be the primary topics.

Exhibitors from throughout the world will also give ASPA attendees the opportunity to see and hear the latest in technology, equipment and products.

Prior to the opening ceremonies, an ASPA-sponsored members-only seminar on sod production fertility will offer seven presentations on increasing profitable production and maintaining environmental quality.

Seminar faculty include Dr. James Beard of Texas A&M, Dr. Anthony Koski of Colorado State University, Drs. J.B. Sartain and Robert Dunn of the University of Florida, Drs. Robert Isaacs and Bill Segars of the University of Georgia.

Also, Dr. Ray Hoyum of IMC Fertilizer, Inc., and Dr. Nobel Usherwood of Potash & Phosphate Institute.

For more information on the conference, seminar or ASPA membership, people may contact ASPA, 1855-A Hicks Road, Rolling Meadows, IL 60008, or call (312) 705-9898.

### Fertilizer, Chemical groups create network

The Fertilizer Institute and National Agricultural Chemicals Association have formed an information network designed to keep regional and state fertilizer and chemical associations informed on national news and events.

The network will use facsimile (FAX) machines so that information can be disseminated quickly about regional and national legislative regulatory, food safety and other information.

The FAX network can also receive information from the local associations and re-distribute it nationwide.

"This two-way communication will double our ability to spread news quickly and accurately," said Billy Joe Miles, chairman of TFT's Retail Business Council.

A newsletter and bulletins will also get news out the members.

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