

N.H. greens fee tax goes down to defeat

By PETER BLAIS

CONCORD, N.H. — The state legislature resoundingly defeated a bill that would have levied a 5-percent tax on greens fees to raise money for education.

Rep. John O'Brien, D-Strafford, introduced the bill, arguing that golf was a "bourgeois" sport and that golfers could easily afford the extra levy to finance education in the cash-strapped state.

The golf industry countered that singling it out was unfair and the plan to collect fees was not

manageable.

The House Ways and Means Committee voted 17-0 in late January that House Bill 431 was "inexpedient," meaning it was not worth considering by the full legislature, according to House of Representatives Information Officer Jim Van Dongen. The House shot down an amended version 296-41 on Feb. 10, Van



Dongen added.

New Hampshire is unusual in that it has neither a sales nor income tax. While golf and other recreational activities are subject to sales tax elsewhere, that is not the case in the Granite State. Imposing a special tax on golf, while ignoring skiing, tennis, bowling and other recreational sports, discriminated against golfers, the industry contended.

"If it had been introduced as a broad-based tax on all recreation, it might have had a chance, although I don't think it would go," said Robert Elliott, secretary/treasurer of the New Hampshire Golf Association.

"If there was anything good in it, the Ways and Means Committee would have forwarded it to a subcommittee for further review. But they didn't even do that."

O'Brien, 72, an avid golfer, claimed many New Hampshire courses receive easements freeing them from local property taxes, a break other recreation-based businesses don't get.

Other recreation businesses allow some groups to occasionally use their facilities for free, he said.

"Ski areas let people over 65 ski for free. There's a bowling alley in Dover that lets the unemployed bowl free one day a week. I've never heard of a golf course doing things like that," O'Brien said.

Jeff Taylor, co-owner of Valley View Country Club in Dunbarton, noted that the local high school team plays his course at no charge and he has reduced rates for senior citizens. Other New Hampshire courses provide similar services, he noted.

"I come at this from three perspectives — golf pro, course owner and school board member," he said. "This was supposed to provide more funds for the schools. Heaven knows we need it. But this is not the way to do it, not on the back of marginal businesses."

"This tax might have put me out of business. With the economy as bad as it is, I haven't raised fees the last three years. I finally had to this year. If you'd added another 5 percent tax on top of that, people might have decided they couldn't afford golf anymore and I'd be out of business. Who would that help?"

Casper & the RTC

Continued from page 49

market discount rates; preparing 10-years cash-flow projections for each facility; analyzing existing financial operations; evaluating membership programs and course conditions; assessing overall club operations; and doing comparative analyses, of other golf facilities in each market.

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Military courses

Continued from page 49

operates the Army's 84 golf courses, said the players on both sides of the issue are eager to see the issue resolved quickly, one way or another.

Security is the major sticking point with military officials. If opened to the public and operated by civilian management firms, security would be compromised, they argue. Officials also claim their courses are already saturated with players.

DeConcini's office, on the other hand, believes private companies could surpass the \$20 million in profits reported by military courses in 1991.

Stay tuned.



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