

GOLF COURSE NEWS

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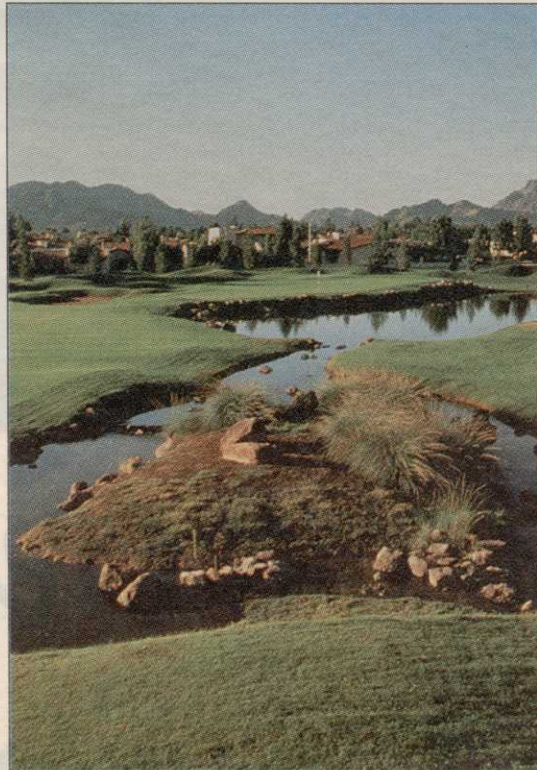
By PETER BLAIS

A proposed bill designed to stop employers from misclassifying independent contractors could affect golf course workers.

"There are a couple East Coast clubs that could be forced to make million-dollar settlements depending how this works out," said Elizabeth Kirby-Hart, vice president of legal and government relations for the National Club Association.

Caddies, golf and tennis pros are the most likely to be affected, although any change could also impact grounds crews and course construction workers, according to representatives from those areas.

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B.A. IN RESORT MANAGEMENT?

Stonycreek Golf Club in Scottsdale, Ariz., is one of several courses operated by Phoenix-based Resort Management of America, which specializes in the management of collegiate courses, including Karsten GC at Arizona State and University Ridge at the University of Wisconsin-Madison. For story, see page 55.

Mitigation banking develops eco-niche

By MARK LESLIE

The battle cry "No net loss" has led to major strides in reclaiming the nation's lost wetlands, and to a new era of "mitigation banking."

While a federal inter-agency task force drafts formal mitigation bank criteria, state and local governments as well as some entrepreneurs and at least one environmental group are forging ahead in this pioneering arena.

In today's world of construction, a developer must follow a set sequence of actions when wetlands exist on their property. The preferred course of action is avoiding wetlands altogether. Minimization fol-

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The colorful 12th tee on the Bay Course at Kapalua Plantation, on island of Maui. Kapalua's three courses—the Bay, Plantation and Village layouts—are only on aspect of the resort's comprehensive environmental approach.

Kapalua pioneers resort-wide Audubon Sanctuary program

By MARK LESLIE

MAUI, Hawaii — New York Audubon Society and Kapalua Resort officials are collaborating on a new program that would be an environmental equivalent to Mobil's 5-star designation for hotels.

"We're looking to create a model of international significance for destination resorts ... as well as establish Kapalua as a launching pad for The Audubon Heritage Program," said Ron Dodson, New York Audubon president. "To ultimately reach our environmental goals, we must demonstrate that the environment and economy are interconnected—that good business decisions and good environmental decisions are permanently linked, both locally and globally."

New York Audubon has been expanding its pres-

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Bruce Florine

NGF offers membership discounting

By HAL PHILLIPS

JUPITER, Fla. — By entering an agreement with Thor Guard, whereby National Golf Foundation (NGF) members will receive a 10-percent discount on the Miami-based firm's lightning prediction system, the NGF has ushered in a new era of relations with its membership.

"I don't know if it's a departure, to be honest," said Bruce Florine, the NGF's vice president of marketing. "I don't necessarily think it's an endorsement as much as a member privilege. If any firm came to us and offered our members a discount, we'd jump at the chance."

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IRS ruling could affect course tax, benefit payments

Continued from page 1

Congressmen Christopher Shays (R-Conn.) and Tom Lantos (D-Calif.) introduced the legislation (HR-510) which is being discussed at the House committee level.

The legislation would allow the Internal Revenue Service to draft regulations on employment status with the goal of stopping employers from misclassifying workers to avoid paying federal and state unemployment insurance, workers' compensation and Social Security taxes.

According to the Internal Revenue Service, not only does misclassification jeopardize workers, it can also cut labor costs 25 percent, giving one operation or contractor an unfair advantage over a competitor.

Ed Fobbs, caddie master at Seminole Golf Club in North Palm Beach, Fla., said he is very careful to explain the relationship between caddies and the club to Seminole's bag toters. Caddies are "independent workers," he said. The club does not expect them to be their on a regu-

lar basis. Some show up daily, others weekly and still others monthly.

"They come in the hope of getting work," Fobbs said. "If someone wants them, I send them out.

"Some days we have 10 caddies, other days we have 30. We recommend golfers pay \$25 for 18 holes and leave it up to them whether to tip their caddies or not. The money goes directly to the caddies. The club never touches it.

"I don't know what effect it

The legislation would allow the Internal Revenue Service to draft regulations on employment status with the goal of stopping employers from misclassifying workers to avoid paying federal and state unemployment insurance, workers' compensation and Social Security taxes.

would have on the caddie program if the IRS rules changed. But I don't think the club would want to pay extra taxes."

Course maintenance crews use few independent contractors, so any new congressional legislation would have a limited

impact, according to head superintendents Kevin Ross of Falmouth (Maine) Country Club and Tim Hiers of Collier's Reserve in Naples, Fla.

Ross said he may use an independent contractor to aerify greens or a construction firm to do a short-term building project a couple of times a year. "Otherwise everyone is a paid staff member," he explained.

Course builder Paul Clute of Paul Clute & Associates said there has undoubtedly been misclassification of workers in the home and commercial building trades, "but not much in our industry. We've always gone the traditional employee route. If you work for us, you are treated like an employee. We might use subcontractors. But they are larger firms who pay taxes and benefits for their employees.

"I've never felt we were underbid on a project because a competitor was misclassifying workers. We're generally part of a select bid list and I'd be surprised if any of our major competitors did business [misclassifying workers] that way."

One problem Clute does have with HR 510 is a provision that would eliminate restrictions on the IRS' ability to draft regulations on employment status. According to *The Bureau of National Affairs Inc.*, National Association of Enrolled Agents representative Claudia Hill testified before the House Small Business Committee that her group would prefer to see the matter resolved legislatively through Congress rather than administratively through the Internal Revenue .

"We fear granting IRS unlimited discretion to formulate and administer rules governing this area would pose a threat to the entrepreneurial spirit and formation of new small business," Hill said.

Added Clute: "I would like to see all our competitors on a level playing field. But giving IRS the ability to write its own regulations sounds incorrect."

Kirby-Hart said Internal Revenue has been very aggressive the past five years trying to uncover independent contractor misclassifications.

She also characterized Lantos, the bill's sponsor, as a Congressman who believes many private businesses are unfairly avoiding paying their fair share of taxes.

"Fortunately, I doubt the bill will go anywhere with this new [Republican-dominated] Congress," she said.

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