

members to have an up-to-date revision of club tax legislation.

Forgetting entirely the number of city clubs, which we can estimate as being about twenty-five times greater than the number of golf clubs in the United States, the following figures, which I believe to be conservative, will show an unbelievable amount of cash is being paid by golf players. The amount, in my mind, is being collected without real justification or in fairness to those men who play golf for the health-building qualities of this recreation.

In the metropolitan districts east of the Mississippi river we find not less than 180,000 members of private clubs where the government taxation on initiations averages \$150.00 per membership. The government, then, has collected \$27,000,000 in taxes from these men and in addition the government continues to collect one-tenth of this amount, or \$2,700,000, yearly, because each club has an average turnover of 10 per cent each year.

Outside of these metropolitan areas we find more than 800,000 members of private clubs who have paid an average of \$50.00 tax on their initiation, making a total of \$40,000,000. Due to the 10 per cent turnover in membership the government is collecting an additional \$4,000,000 per year.

Up to this point we have said nothing about dues. In these metropolitan areas the same 180,000 members pay an average of \$175 each, or \$3,150,000, and outside of the metropolitan areas 800,000 men pay \$8,000,000 yearly for the privilege of helping to support their club by the payment of dues on which this tax is levied.

The above figures show, then, that our government has collected \$67,000,000 from the men who join private golf clubs, and this figure will be found to be perhaps \$7,000,000 or \$8,000,000 low if a check is made of the golf clubs in our country. After collecting this \$67,000,000 the government is charging us \$6,700,000 yearly for initiation tax and over \$11,000,000 annual tax on dues.

I am wondering now just how much this interests the U. S. G. A., the Western, and the various district golf associations. Is it not reasonable to believe that our two million private golf club members, and the million and a half daily-fee golf players would be interested in putting forth some effort to induce our senators and congressmen to see the light and have the government

tax eliminated from both initiation fees and dues?

This, of course, is only one angle to the tax situation as affecting golf clubs, inasmuch as the board of directors of every golf club knows that as soon as their club has made itself felt in their particular district, the state tax body and the real estate assessor proceed to remove that club's property from the farm tax class and after estimating as high as they can on the cost of the improvements insist that the club pay anywhere from \$1,800 to \$3,000 yearly tax. Following this the city officials become interested in having the club property annexed to the nearest city or town, that they in turn may boost values and have that particular club give a share of these taxes to the town. This, of course, means an increase in taxes as well as valuation because it is supposed to cover fire and police protection, high school and grade school taxes.

To the writer it sometimes appears that those men outside of golf clubs are inclined to believe that these clubs are "miniature mints" from which money may be extracted at will. Every politician of any consequence looks to the golf clubs and their members for financial assistance, and always gets it because at least 25 per cent of the club membership are outstanding, influential men of the community with the interest of their city and state uppermost in their minds.

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In connection with this peril it is well to heed the advice of C. J. Whipple, president of Hibbard, Spencer & Bartlett company, one of the biggest sporting goods jobbers in the United States. He believes that to job sporting goods successfully, 80% of the stock should be in demand. He says: "We would prefer to be overcharged on lines that have a good demand rather than to secure keen concessions on merchandise which we will have difficulty in moving. Knowing what the public wants and how much it will take is a quality that comes only with experience and constant research."