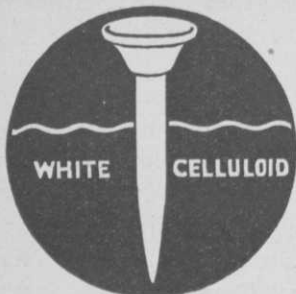


**The Pro. Gets the
Profit on
"PEG"**

REG. U. S. PAT. OFF.



For Two Reasons

Contrary to what many people think, the Golf Tee business is really very small. We get a nice share of what is to be had, but it is only a small portion of our total business. As our overhead is based on our total business, the Golf Tees only have to carry a small percentage of overhead.

Our policy is to sell through the large Sporting Goods Jobbers. On account of the size of their businesses, they, too, only require a reasonable profit on tees, and other goods.

A small profit for ourselves and our Jobbers leaves a big profit for the Pro. Nothing can prevent the giving away of thousands of tees as advertising matter, so that the Pro. is wise to get a good profit on what Tees he can sell.

There is not a Golfer at your Club who will not try "PEG" on your recommendation. You get a good profit on the first sale and your customer gets a clean, well-made tee, that will so please him, that you are assured of further nice business. Investigate when buying your tees.

The trend is to "PEG." The Celluloid Tee, that is so easy to use.

The leading Jobbers are selling it.

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**Clubs Keep Pushing for
Tax Relief**

GOLF club officials and members continue to join the drive on congress for club tax relief. After standing by for a long time rather dumbly in the hope that "George" would do it the clubs now are mustering their forces in a concerted effort upon the national tax-making groups responsible for the punishing 10 per cent "tax on sunshine."

Senators and representatives are having the simple facts of the case put up to them so congressional interest in the matter has become a clean-cut case of heeding or neglecting the pleas of the voters and liberal contributors to the party war chests. It may even come to pass that the golf clubs get almost as much consideration as strong bootlegging interests, although only the incurable optimists entertain that hope.

As a good example of a club stating its case for tax relief, GOLFDOM prints herewith the letter written by J. D. McGuffin, president of the Euclid Hills C. C. (Chicago district). The letter was sent to Senators Deneen and Glenn and to Representatives Sproul and Hull. If your club hasn't officially put forth its request for relief and fairness in taxation, it's high time you take action. GOLFDOM will appreciate a copy of your letter.

The Euclid Hills call for help:

"At a recent meeting of our Board of Directors very serious consideration was given to the question of Federal taxes which our club and its members have been paying, and in particular to Section 413 of the Revenue Act of 1928 which imposes a 10 per cent tax on golf club memberships or initiation fees, dues and assessments.

"As citizens and tax payers of the great state which you have the honor to represent we have been pleased to note the progress which has been made in the reduction of various Federal taxes which resulted from our participation in the World War. But as a representative cross section of the two million golfers in the United States we respectfully submit that the 10 per cent tax above referred to is unjust, discriminatory, and unless repealed will result in a heavier burden than a great many clubs such as ours will be able to bear.

"It is apparent that the idea still prevails among some of our representatives that golf is a rich man's game. That may have been true many years ago but it is

not true today. The great mass of people in this country who engage in and support athletics and healthful sports are people of average income. They are perfectly willing and do pay uncomplainingly their just share of taxes on incomes and so forth, but when they are called upon to pay an additional tax because they seek the benefits of health-giving exercise for themselves and others, they very quickly reach the conclusion that such a tax is unjust and unwarranted.

Taxes Equal Deficit.

"The membership of our club is made up of men of average means. By carefully budgeting our expenditures we have been able to keep our operating costs down to a reasonable figure, but despite our best efforts we closed our last fiscal year with an operating deficit of \$7,000.00. We, of course, like to pay our bills and want to maintain our credit standing, so the inevitable result was an assessment which incidentally was subject to a Federal tax of 10 per cent. It is interesting to note that during the past year the amount of Federal taxes paid by our club on dues, assessments, initiation fees, etc., amounted to \$6,243.00, or *within a few hundred dollars of the amount of our deficit.*

"Unfortunately we were one of those clubs still in the organization stage when the Revenue Act of 1928 went into effect. Up to that time we had been making steady progress in the sale of memberships. But the 10 per cent tax imposed in Section 413 proved to be the straw that broke the camel's back. Membership sales have been practically at a standstill since then, and now, in order to fill our membership roster, we have been forced to reduce the price of our memberships to offset the effect of the 10 per cent tax and to meet the adverse conditions which now generally prevail.

We appreciate, of course, that you must be very busy, that you are probably beset on every hand with all sorts of requests and petitions to do this and that, but certainly in your own interest and in the interest of the people you represent, a matter which vitally concerns two million tax paying golfers of this country is important enough to merit your serious consideration.

"We respectfully request and urge you to lend your active support on behalf of the petition now before the Senate Committee on Finance and the House Committee on Ways and Means, to repeal at this session of Congress that portion of Section 413 of the Revenue Act of 1928 which imposes the unjust, discriminatory and oppressive tax on the golfing fraternity."

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