

earnestly recommend to the USGA officials that they consider the field for the organization's action in this matter of uniform club accounting. Those able business men and fine sportsmen who make up the official roster of the USGA could handle this urgent need without much of a dip into the association's funds and the outcome would be an achievement for the good of the game almost as epochal and valuable as the formation of the Green section. Money leaks that proper accounting would stop already have seriously handicapped the progress of the game. It's high time collective action be taken to discover and eliminate these losses.

### Another Tax to Give Golf an Unplayable Lie

**H**OUSE OF Representatives has passed a 10% tax on golf playing equipment. It looks like the boys are still thinking back in those old days when golf was a "rich man's game." Their failure to cut their own pay shows lack of acquaintance with the changing times.

Now the tax matter is up to the Senate. The golf club members have been batted around plenty on taxation already and why the private club members or public course players should get an additional 10% rap, with chewing gum and radios (for instance), getting only 5%, is a mystery to the golfers.

Every pro and every other player is interested in this tax, and the good old act of squawking to your senator is strictly in order. You have a holler coming.

No one howls about the necessity of raising some money for the government. People are pretty patient about governmental extravagances and pork barrel raids and congressmen's yellow fever in the matter of considering revision of prohibition legislation to put a few billion dollars into legitimate channels.

But, honestly, this patience is being abused by fellows who act only when strong, organized effort is brought to bear. If you don't protest against this latest burden Congress puts on the most popular pastime in the country, and if your pleasure and profit suffers unduly, it's your own fault.

**H**OW ABOUT a home-coming event on the season's schedule? Earlington (Wash.) G. C. celebrates its 20th anniversary by inviting all former members to return for a day's party.

# A FILMO built for golf teaching



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