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The arrow points to the brand new colored inlay on the ferrule. Any color desired can be had.

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## 10% GOLF TAX LEGAL

N. Y. Appeals Court Holds Tax Must Be Paid on All Club Dues and Fees

**I**N OUR APRIL, 1930, issue we referred to a suit brought by Ector O. Munn, co-operating with the USGA, against the Collector of Internal Revenue to collect \$450, which was the tax equivalent to 10% of the purchase price of shares of stock in a Long Island club, paid by Mr. Munn to a former member upon his election to membership in the club. GOLFDOM has received many letters asking how this case was decided.

Munn was elected to membership in the Deepdale Golf club of Long Island. Its constitution and by-laws required, in order to qualify a member, that such member be the owner of one share of Class-A stock of the Deepdale G. C., Inc. But in addition to owning such a share of stock, it was necessary for the golfer to be elected in pursuance of the club's by-laws; ownership of stock was not in itself evidence of membership.

Munn purchased the required share of stock from a retiring member of Deepdale for \$4,500. The club collected a tax of \$450 on this and passed it on to the government. Munn asked for a refund, claiming that the \$4,500 was payable to the retiring member and not to the club, and therefore was not taxable. When the refund was refused, Munn brought suit, and in the U. S. district court, won his suit. The Government immediately appealed to the U. S. Circuit court of Appeals and the decision of the District court was reversed by a

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vote of 2 to 1. Application to the Supreme court of the U. S. to review the Appeals court reversal was denied.

So the law today holds that a tax of 10 per cent must be paid on all payments, including purchase of stock, which are required to be made as a condition precedent to membership in a club.

Club officials interested in the full text of the opinions of the U. S. Circuit Court of Appeals in this case can obtain a leaflet on the subject from the United States Golf ass'n., 110 E. 42nd st., New York City.

#### PROS BUSINESS HANDBOOK HAS 119 PROFIT IDEAS

Easily the ace of this series of practical classics on making more money and improving service at the pro shop is the U. S. Rubber Co.'s *Golf Professionals' Handbook of Business, 1932 edition*. The book is a compilation of ideas profitably used by successful professionals. This issue has 119 ideas that pro business men have furnished from their own experiences.

It is an expensive job of bookmaking, running 110 pages and being well illustrated.

The United States Rubber Co. puts out this volume for free distribution among the professionals with the idea of providing a valuable and unique text book on pro golf business, written by the pros themselves and not presented as what a manufacturer thinks a pro ought to do to make himself solid as a vital department head in club operations.

Chapters include: The Pro's Job; Planning Sales; Selling Lessons; Club-cleaning; Service; Advertising and Publicity; Shop Arrangement; Profitable Buying; Stock-keeping; Training Assistants; Book-keeping; Sending Out Letters (with 11 suggestions of letters); Tournaments and Matches.

The book is especially timely considering the PGA plan of conducting business training schools for professionals this year. It is the only text book on pro golf business operation and is the outcome of a work that has been revised annually from field notes supplied by professionals. Material is selected so it will be of interest and help to the pros at the smaller clubs as well as to the men at the larger establishments.

A copy of the book may be obtained free by every pro from any representative of the United States Rubber Co., Golf Ball div., or from the Providence headquarters.

**A** SCOTCH GOLF paper says idea of patented tee made of fertilizer is stirring up interest in Great Britain. The proposition got a brief play in the U. S. several years ago.



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*John Lord, president of N. E. New York Division of the P. G. A., says:*

“I have used SOFTRED runners in my golf shop where they have been subjected to the severest kind of wear. I have just had them washed and they look bright and clean, like new, all ready for another season. This new fabric is the best floor covering for golf club locker rooms and pro shops I have yet come across.”

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