

tenance building was provided by remodeling an "L" shaped officers' mess hall built by the Army at the airport during World War II. Constructed at a cost of \$5000 the building consists of a men's locker room, ladies' locker room, lounge, club storage room, and a 24 by 30 ft. pro shop. The clubhouse's inside finish features stained and varnished fir paneling while the outside is covered with cedar shakes both for durability and attractive appearance.

Stagner is assisted in the operation of the pro shop by his wife, who manages the shop while her husband is giving lessons.

Stagner, a Class A member of the PGA, has 11 years' experience as a club pro. Prior to coming to Gainesville he was pro at the Bob-O-Links course, Dallas. He has also served as pro at the Barksdale Air Force Base golf club, as pro and manager of the Marshall, Tex., CC, and helped in the construction and served as pro at the Palmetto CC course, Benton, La.

Club Managers Protest High Taxes on Memberships

Protests of the inequities in club dues taxes have been made to the House Ways and Means Committee by the Club Managers Assn. of America in recent months.

The chief objection of the CMAA is to the continuance of the 20 per cent tax on membership dues. Richard E. Daley, vp of the organization, pointed out that in 1954 the House of Representatives voted to reduce the tax to 10 per cent, but when the Excise Tax Reduction Act, passed that year, was sent to the joint Senate — House committee for final drafting, the cut was not allowed. The CMAA, Daley added, had no quarrel with the lawmakers when the membership excise was increased to 20 per cent during World War II and continued through the Korean emergency, but it should have been reduced two years ago along with other taxes when the Excise Act was passed. Daley also stressed that the growing importance of clubs in community and civic life has done away with the notion that the club dues tax is a tax on a "luxury", and should not be construed as such when future tax revisions are made.

Dues taxes on life memberships also have been protested by CMAA. In many cases, the Assn. pointed out, taxes on such memberships must be paid by clubs themselves because of commitments made years ago when the clubs were soliciting investment capital to begin operations. The cur-

Johnson Gets Award



Willie Hunter (left) toastmaster at annual meeting of Southern California PGA, looks on as William (Bill) Johnson shows gold membership card presented by the PGA in recognition of Bill's outstanding service to golf. Johnson is superintendent of the Los Angeles city golf courses. Johnson, former pres. of the GCSA came to LA in 1931 and has supervised construction of several courses in and around the California metropolis.

rent tax may bear little or no relationship to the amount paid for the life membership when it was originally offered. In addition, if the life member is a non-resident, CMAA contends that he should pay only a dues tax required of a regular non-resident member. The Treasury Dept. has agreed that changes should be made in life membership tax laws.

CMAA also has filed protest against an arbitrary ruling of the Internal Revenue Dept. which classifies an honorary member as well as a 40-year member in the life membership category for tax purposes. The Managers Assn. contends that to tax such memberships as full, active resident annual memberships is unfair and inequitable.

Two nuisance taxes which have plagued clubs in recent years have come under attack. One is a "tax on locker fees" which brings charges for use of lockers for a period of more than six days within the definition of dues. Collection and administrative expenses of club managers in handling these taxes are said to be all out of proportion to the negligible amount realized from them. The same condition, said the CMAA, also applies to the 20 per cent assessment on golf club cleaning operations.