

# Support Urgently Needed for Repeal of Capital Improvements Tax

By REX McMORRIS

FOR the first time in the history of golf, associations, clubs and individuals have an opportunity to present a united front in giving whole-hearted support to legislation now under study by a subcommittee of the House Ways and Means Committee.

The bill (H. R. 133), to exempt from tax (20 per cent) assessments paid by club members for capital improvements, in the words of Rep. Thomas B. Curtis who introduced it, will eliminate a gross inequity which was not intended at the time the original tax on club dues was imposed.

As Clifford L. Rugg, pres., Detroit Dist. Golf Assn., so aptly put it: "Many clubs have been hesitant or unable to make capital improvements or erect new facilities because of high taxes. As a rule, it is necessary for clubs to make an assessment or increase dues to raise funds for any capital improvements or additions. Members of the clubs have been unwilling to vote for such improvements because of the tax, and as a consequence many clubs have been prevented from proceeding with planned expansion of facilities which would provide building and construction work for the building industry and employment for persons working in such industry."

"In the Chicago Dist.," according to Stacy W. Osgood, sec'y. and general counsel of the CDGA, "many clubs have had to forego necessary improvements because of

the 20 per cent tax. This has caused the clubs' property to depreciate. It should not have been within the original purview of the tax to stifle improvements, which has been the result of the present enforcement and ruling."

The above associations together with the USGA, NY Metropolitan GA, Pacific Northwest GA, Southern Calif. GA, and Northern Calif. GA already have gone on record in endorsing the proposed legislation and have taken action to back it. They have informed their member clubs and member clubs are in turn taking action in support of the bill.

Unfortunately the above associations in the main represent only a small per cent of the better than 2800 private golf and country clubs in the U. S.

Every private club — old, new and proposed — has a vital stake in this bill. To make sure every club is fully informed and will have an opportunity to join in the concerted effort being made in behalf of the Curtis bill, the National Golf Foundation has mailed to each club a copy of the bill, a list of the members of the Senate Finance Committee and the House Ways and Means Committee and a letter urging the clubs to write, wire, phone or see in person members of the Committees and local Representatives and Senators explaining

*(Continued on page 105)*

## Members of the Senate Finance Committee

Harry Flood Byrd, Va., (Chmn); Robert S. Kerr, Okla.; Russell B. Long, La.; Clinton P. Anderson, N. M.; Albert Gore Tenn.; John J. Williams, Del.; George W. Malone, Nev.; Wallace F. Bennett, Utah; J. Allen Frear, Jr., Del.; George A. Smathers, Fla.; Paul H. Douglas, Ill.; Edward Martin, Pa.; Ralph E. Flanders, Vt.; Frank Carlson, Kan.; William E. Jenner, Ind.

## Members of the House Ways and Means Committee

Jere Cooper, Tenn., (Chmn.); Wilbur D. Mills, Ark.; Noble J. Gregory, Ky.; Aime J. Forand, R. I.; Herman P. Eberharter, Pa.; Cecil R. King, Calif.; Thomas J. O'Brien, Ill.; Hale Boggs, La.; Eugene J. Keogh, N. Y.; Burr P. Harrison, Va.; Frank M. Karsten, Mo.; A. S. Herlong, Jr., Fla.; Eugene J. McCarthy, Minn.; Frank Ikard, Tex.; Thaddeus M. Machrowicz, Mich.; Daniel A. Reed, N. Y.; Thomas A. Jenkins, O.; Richard M. Simpson, Pa.; Robert W. Kean, N. J.; Noah M. Mason, Ill.; Hal Holmes, Wash.; John W. Byrnes, Wis.; Antoni N. Sadlak, Conn.; Howard H. Baker, Tenn.; Thomas B. Curtis, Mo.

## Support for Tax Repeal

(Continued from page 39)

merits of the bill and encouraging full support.

### Fewer Private Clubs

It is not generally known but the present 20 per cent tax on assessments for construction and improvements has been a more far reaching deterrent to the development of new private clubs than is realized. So much so that there are fewer private clubs today than at any time in the past 25 years. In 1931 with a total of 5700 golf clubs in the United States, 4448 of these were private clubs. Today, with a total of less than 5400 golf clubs, there are only 2801 private clubs — an alarming downward trend. At the same time and during the same period, the number of public courses, i.e., privately-owned fee courses, has more than doubled. There are now 1692 compared to only 700 in 1931, and there are now better than 870 municipal courses where there were only 543 in 1931.

Certainly this heavy tax has had a telling effect; not only stifling construction of new facilities but in denying a very desirable segment of our population (the nation's young men) club memberships. In

the words of Golfdom's editor, Herb Grafis, "you can be confident that any competent study of this tax on 'the pursuit of happiness' would show that passage of the proposed bill would result in an overall and logical increase in tax revenue from recreation activities — particularly private golf clubs."

Specifically, the bill under discussion, if enacted will amend section 4243 of the Internal Revenue Code, adding the words, "notwithstanding any other provision of this part, there shall be exempted from the provisions of section 4241 any assessment paid for the construction of any social, athletic, or sporting facility (or for the construction of any capital addition to, or capital improvement of, any such facility)."

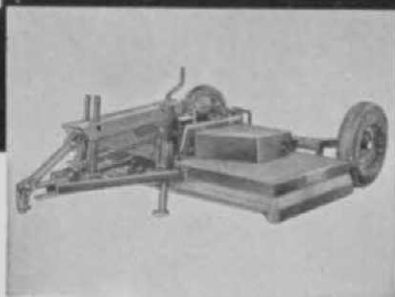
"Actually, as Rep. Curtis says, "this bill will be of considerable benefit to many groups besides golfers. Hunting and fishing clubs, bowling clubs, etc., are all affected. Organized labor is interested in the bill because of the numerous clubs they have and the undue cost in the original capital investment due to the tax . . . It will be a great boon to millions of Americans."

Every club must act now. 2800 private

## Roughs Look Smoother WHEN MOWED WITH A WOOD'S ROTARY

- 12 Models . . . for every tractor
- Mows grass, shreds brush, mulches leaves
- Quick detachable, free-swinging blades
- Trouble-free, simple construction
- Costs less to buy and operate

Your roughs will look neater when they're mowed with a Wood's Rotary. No more ragged corners . . . no matted tall grass or missed weeds. Fewer stops, too—mower doesn't jam when it hits tin cans, lost balls or other obstructions. The Model 80 takes nearly a 7-foot swath, cuts up to 4 acres an hour. Ideal for any large acreage weed mowing, brush cutting—leaf mulching, too. Maneuvers easily around banks and ditches. More dependable and less expensive than reel-type or sickle bar machines.



MODEL 80—6' 8" cut

12 models . . . 42" to 114" cut. 42" under-mounted for Farmall Cub, Lo-Boy, Super A, 100, A-C G, M-H Pony and Pacer. 42" rear-mounted for Fast-Hitch Cub and Lo-Boy. 61" and 80" rear-mounted for Fast-Hitch Farmalls Super C, H, M, 200, 300, 400, I-300 (all use 3-pt. adapter), and all standard 3-point hitch tractors (Ford, Ferguson, Oliver Super 55, etc.). 61", 80", and 114" drawbar pull-types for any 2, 2-3, and 3-4 plow tractor. 80" offset model (2-3 plow) for working under trees.

— Send Today for Complete Information —

# WOOD BROTHERS MFG. CO.

19703 South 4th St.  
Oregon, Ill.

T



# TURF INSECTS with proven CHLORDANE

White Grubs, Cutworms, Ants, Chiggers, Earwigs, Chinch Bugs, Mole Crickets, Japanese Beetle Larvae, Sod Webworms (Lawn Moths) . . . Chlordane kills all of them . . . and prevents mole damage. That's why you can't go wrong with Chlordane . . . it helps keep turf green and healthy, a credit to your good management, all summer long.

To help give your greens and fairways the "cared for" look, use Chlordane to kill turf insects.



Velsicol Chemical Corp.  
330 East Grand Avenue  
Chicago 11, Illinois

Please send me your new FREE Lawn and Garden Insect Folder, and Turf Insect Folder.

NAME \_\_\_\_\_

STREET \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_

clubs must act now. Rep. Curtis introduced a similar bill in the last Congress which got nowhere because of a lack of interest on the part of the general public. Passage of H. R. 133 should not fail for the same reason.

Members of the Senate Finance Committee and the House Ways and Means Committee are shown in the box on page 39. Write, wire or see your own Congressmen and Senators who may be on these committees and explain to them the merits of the bill. Do it today.

## Modernized Drainage, Scald-proof Bent Are Great Assets

By CLIFF DEMING

Supt., Sleepy Hollow CC, Brecksville, O.

Last year's experience at our club strongly confirmed our reasoning which resulted in the modernization of our drainage system three years ago.

We had worked on the belief that drainage installations that had been made years ago in our and other older courses probably were inadequate and obsolete in design. Consequently, we installed 20,000 ft. of drain tile through our fairways.

The cool, wet spring and summer in 1956 found our new drainage system functioning so well the course was playable several weeks earlier than ever before in the spring, the fairways were in fine condition for play throughout the golf year and there was an excellent stand of grass in soil formerly too wet to produce good turf.

I am sure that drainage systems merit a lot more attention than they generally get on older courses.

One thing that worked out very well in our new system was the plan of laying three or four parallel lines lengthwise on a saucer-shaped fairway rather than in herringbone pattern.

### Brownpatch Problem Licked

Research done in the fungicide field in the past few years has virtually licked the brownpatch problem so now we have scald as the No. 1 headache when hot and humid weather hits us suddenly after moderate or even cool temperatures.

Poa annua, being exceedingly susceptible to scald, calls for continued and intense research that will point to how we may eliminate that grass, or control it so it can be kept through scalding periods.