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ers and golf cars, and the conditions under which cleaning and storage charges are either exempt or non-exempt.

Other subjects touched on in the tax section are: Payments exempt from tax, life membership tax, admissions, income tax withholding and information returns and miscellaneous.

Massachusetts GA Revises Caddie Handbook

Massachusetts Golf Assn., 261 Franklin st., Boston 10, has revised its Caddie Instruction Manual, originally issued in 1955. The booklet contains a glossary of commonly used golf terms, a description of clubs and a section devoted to the classification of and requirements for caddies. There are also portions describing etiquet of the game and amateur classification eligibility.

The largest and most important part of the booklet, however, dwells on the Do's and Don'ts of caddying. Some of the things brought out: Don't lean on clubs or bags; Correct and incorrect ways of carrying singles and doubles; Correct way of hand-

ing a club to a player; Avoiding things that disconcert the golfer; Correct positions when the player is getting set to or is making a shot; Divot replacement; Flagstick handling and general green conduct.

Hamner Again Heads Southern Turf Group

Jim Hamner, Jr., supt. of Memphis-(Tenn.) CC, was re-elected pres. of the Southern Turfgrass Assn. during its annual two-day meeting in February. Harold Eller of Old Hickory (Tenn.) GC was elected vp and Reg Perry of Choctaw, Inc., Memphis, was re-elected sec.-treas.

Directors for the year are: Al Rayford, Camden, Ark.; E. Winfield Allen, Flor ence, Ala.; Lou Vickers, Metairie, La., Nelson Giddens, Jackson, Miss.; E. J. Sears, Paducah, Ky., and George Curtis, Jackson, Tenn.

> Club Officials - Pros Lend A Hand! National Golf Day June 6

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