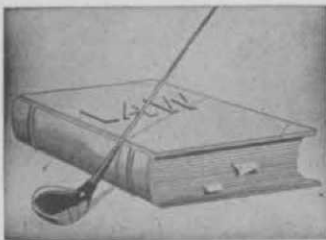


Must Exercise Reasonable Care to Keep Range Premises Safe

By WILLIAM JABINE

A woman patron of a golf range in Georgia was injured when she slipped and fell on a path which sloped down a bank about eight ft. in height at a 45 deg. angle. She was on her way to the teeing area and at the bottom of the path was some loose sand and gravel which caused her fall and which she claimed she did not see. The



path she used was not the only means of access to the teeing area since steps had been constructed at another point. However the steps were not as conveniently located as the path and were seldom used by range patrons.

Hazard to Patron?

The injured woman brought suit against the owner of the range charging that he was negligent in permitting the sand and gravel to accumulate at the bottom of the path, thus creating what constituted a hazard to his patrons.

The case went to the Georgia court of appeals. After ruling that the woman was on the premises as an invitee, the court said that the owner was not an insurer of an invitee's safety but merely had a duty to exercise ordinary care in the maintenance of his property. On this point the Court said: "The duty an owner or proprietor owes to an invitee is to exercise ordinary care to keep his premises reasonably safe for the invitee's use, and extends to all portions of the premises to which the invitee is given access in the course of the business for which the invitation is extended."

Not a Dangerous Condition

The Court then went on to say that the existence of some loose sand and gravel at the foot of the path was not necessarily a defect or dangerous condition which it was the owner's duty to immediately correct, and ruled in the owner's favor. (*Misenhamer v. Pharr*, 107 S. E. 2d 875.)

Tax Accountant Says Golf Cars Are Exempt From Excise Tax

In July *Golfdom* (page 74) it was stated that the Internal Revenue Service had ruled that limited use of a battery operated electric golf car doesn't exclude it from being subject to the manufacturers' excise tax generally applied to automobiles. The fact that the vehicle is too light for highway use, IRS continued, doesn't make it tax-free, non highway equipment.

Recently, a well known tax accountant informed *Golfdom* that, according to IRS Ruling 60-212, it is his opinion that golf cars are exempt from the excise tax. The revenue ruling definitely states that "a certain four-wheel electrically powered motor vehicle designed for transportation on the public streets is an automobile within the meaning of the Code irrespective of the fact that it is impractical to drive such a vehicle on freeways or main highways where traffic is heavy."

However, in amplifying the ruling the Revenue Service states that a non-highway vehicle, one with chassis or body that is not designed for highway use, is not subject to the excise tax. This section goes on to list as examples of non-highway vehicles road graders, bulldozers, power shovels, earth movers, etc.

The tax accountant mentioned above contends that since golf cars, either electric or gas-powered, are not designed for any type of street or highway use, are exempt from the excise tax.

PGA Hole-in-One Contest

More than 350,000 golfers at 2,035 clubs have participated in the PGA's hole-in-one contest which has been held annually on Labor Day since 1957. The national champion is the person who scores an ace on the longest hole. If none is scored, the player whose ball is closest to the hole is declared the winner. All contest holes must measure not less than 150 yards. A total of 28 holes-in-one were scored in the first three years the competition was held. These included a 215-yard effort by John Allen of Amarillo, Tex., the 1958 winner. Leonard B. Schmutte, Findlay (O.) CC, is contest chmn.

World Amateur Guests

Half of the players in the World Amateur, played at Merion CC, Ardmore, Pa., Sept. 28-Oct. 1, will be guests in homes of Merion club members.