

Organize Association to Further Interests of Private Clubs

The National Club Association, an organization devoted exclusively to the interests of America's private clubs, has recently been established.

NCA presently has three main objectives: Reduction of the excise tax on dues from 20 percent to 10 percent; Improvement of club relations so far as legislators and the general public is concerned; and Collection of information and statistics on matters pertaining to clubs.

NCA recently opened a Washington, D.C., office. Walter Slowinski of Baker, McKenzie and Hightower, has been retained as NCA general counsel. Slowinski also is general counsel for the Club Managers Association of America and GCSA, and a tax counsel for the USGA.

Works on Tax Bill

To date, the NCA's major work has been in conjunction with the current tax bill, H.R. 10650. As originally drafted by the House Ways and Means Committee, the bill completely excluded club dues as a business expense. Largely as a result of NCA's effort, the bill recently passed by the Senate permits dues to be deducted on a pro-rata basis when a man's club is used primarily for business. Officers of NCA have appeared at Senate hearings in defense of the continued deductibility of business entertainment expenses.

Headquarters for the newly incorporated association are located at 1028 Connecticut Avenue, N.W., Washington 6, D. C. CMAA is located in the same building. Because the aims of both NCA and CMAA are similar, the CMAA staff is assisting the new organization in establishing its office and program.

Edward Lyon, executive secretary of CMAA, has been named to a similar post with NCA.

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