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impetus for more outdoor recreational activity.

Family incomes are expected to increase about 20 per cent by 1970 and almost half the families in the nation will have annual incomes over \$7500 after taxes. With more leisure time and larger pay checks, it can be assumed that Americans will be spending a much higher percentage on recreation.

IRS Proposes Taking Another Meal Away from Employee

A proposed new Internal Revenue Service regulation states that an employee will be entitled to exclude a meal from gross income only if required to be on duty during the time the meal is consumed. The regulations cites an example of a waitress scheduled to go on duty at 7 a.m. who is encouraged by her employer to arrive at 6:30 to eat breakfast. IRS thinks this meal is not at the convenience of the employer because the waitress could eat elsewhere and isn't required to be available for duty.

The Club Managers' Association argues that this is ridiculous. Throughout the food service industry, says CMAA, it has been traditional that an employee is en-

titled to any meal that he or she "works". The IRS heretofore has recognized the tradition. To change it would put a burden on management to determine meal by meal, and employee by employee which meals are income and which are to be excluded. In addition, it would confuse the employee and at best produce minimal income for the government.

Make or Break Job

Guy Bellitt, pro at Whittier Narrows in San Gabriel, Calif., says that few men in public service have a better opportunity to demonstrate their value to a community than a pro at a new public course. His personality brings them in or turns them away, says Guy, and revenue realized by the municipality is reflected accordingly.

NCPGA Advisory Committee

The Northern California PGA section recently named its first advisory committee. It includes Bob Roos and Eugene Selvage, Lucky International Open officials; Ernie Ford, the actor; George Gnaur, president of the NCGA; Ed Lowrey, San Francisco auto dealer; and Reg Renfree, Sacramento recreation director.