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Middle Atlantic Pro golf salesmen have elected James Lavery of H&B president of their group. Archie M. Lee of Ben Hogan Co. is vp and Eddie Meyers of Jantzen Co., sec.-treas. In the photo are (front row, l to r): Roland Weeks, Ed Meyers and Chester Kubik. (Second row): George Bawtenhimer, Bill Lehl, Ted Cassidy, Jim Lavery, Ray Bassler, Archie Lee and Ken Trade.

Rents Space, Imports Locker But Excise Tax Applies

The CMAA Advisor describes a case in which a club member in West Virginia instituted court action to recover the 20 per cent excise tax on locker fees he had paid. The member had rented floor space in the clubhouse and brought in his own locker. He contended this exempted him from the excise tax.

The U.S. District court ruled that the rental of space upon which to place a locker, rather than the rental of a locker already installed, was of no material significance and denied the claim for a refund.

Quoting from and a prior and similar case, the court said:

• All club facilities, in the final analysis, are used by individuals. It is in the ultimate fact that club members act in concert in the acquisition, ownership and management of facilities and privileges for use either to individual members, as in the case of the club's course or swimming pool, that the rationale is found.

• The right to use a club facility or privilege sets the standard. The actual use for more than six days makes the charge therefore taxable.

Buyers' Service • P. 127

Classified Ads • P. 125