also is divided into golf and parks and school groups. A great deal of emphasis was put on mowing practices and soil amendments. Among the speakers were Roger J. Thomas, B. P. Robinson, Jerry H. Cheesman, Grover Keeton, Sonny DuBose, Wayne Allen, Tom Leonard, Cecil Brooks, John A. Long, John Henry and George T. Davis.

## Slowinski Pleads in Vain; Senate Gives No Relief

Testifying before the Senate finance committee in November, Walter A. Slowinski, general counsel for the National Club Association, CMAA and the GCSA, said that clubs in the U.S. pay more than $215 million in taxes each year and employ 310,000 people at a payroll expenditure of more than $750,000,000. He stressed that clubs not only are self sustaining but, contrary to the popular view, aren't luxuries since they represent the effort of many average citizens to provide a setting in which families and communities can engage in athletic and social activities.

Slowinski made a plea for a reduction in the 20 per cent excise tax on club dues, saying that it should be cut back to 10 per cent. He called attention to the fact that the 10 per cent increase in the dues tax during World War II was an emergency measure that was to be immediately repealed when the war ended. By 1954, most of the tax increases on luxuries such as furs and jewels had bee removed and, in 1960, the cabaret tax was reduced from 20 to 10 per cent.

### Employees Would Benefit

"As the matter stands today," Slowinski continued, "only two things are subject to a 20 per cent federal excise tax. They are race tracks and club dues. The import of the 1960 Congressional action is that clubs fall into a category that is inferior to cabarets . . . in addition, a reduction in dues taxes would redound to the benefit of club employees because it would provide more income for salary increases and new jobs."

Slowinski also attacked the entertainment expense provisions of the 1962 revenue act, saying that the club industry, along with several others, has suffered from severe and unreasonable restrictions which this legislation has placed on legitimate business entertainment. He further charged that the provisions of the 1962 act are so complex that the Internal Revenue Service found it necessary only last October to initiate special training for its 14,000 agents to educate them as to the full meaning of its provisions. Because the latter are so vague, Slowinski added, many business men refrain from taking legitimate deductions for fear of running afoul the law.

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On Dec. 16, the Senate finance committee rejected an amendment by Sen. Russell Long of Louisiana that would have eased the rules on expense account spending. Senator George Smathers of Florida, who joined Long in the fight to permit more liberal deductions for legitimate entertainment, said that the 1962 revenue act is ruining restaurant and hotel business and is even depressing live stock prices.

Opposing any easing of the expense account rules, the Treasury department estimated it would cost the government $100 million in tax revenue annually if Congress were to rescind the curbs it voted a little more than a year ago on expense accounts.

## Barnhart Heads Chicago District in its 50th Year of Operation

Horace Barnhart, Butterfield CC, was installed as president of the Chicago District GA as that organization started its Peterson, River Forest, 50th year of operation with its annual dinner in the LaSalle Hotel in December. Barnhart was elected to succeed Stacy W. Osgood of Flossmoor and South Shore. Other CDGA officers for 1964 are James L. O'Keefe, Evanston GC, vp; Len G. Haldeman, Edgewater, treasurer; and Ralph C. secretary.

Barnhart

Tommy Bolt was the principal speaker at the dinner. After brief introductory remarks he switched to answering the audience's questions which were concentrated on his ideas as to playing techniques, pro circuit personalities and, of course, Tom's colorful antics. He acquitted himself very ably, debunking some theories about shotmaking, treating most of the circuit performers magnanimously, and conceding that while he has made some mistakes in his day, many of them have been unfairly magnified.