

RAIN ON CUE

Don't rely on the whims of weather. Ask Miller to give you "rain on cue" by installing an automatic sprinkling system. Often, an automatic sprinkling system will pay for itself in labor cost alone. If your course is already irrigated, Miller can economically convert your present system to one that is fully automatic. Remember, peace of mind is a built-in advantage of Miller sprinkling systems...so don't be irritated...get irrigated.

MILLER SPRINKLING SYSTEMS

Division of A. J. Miller, Inc.

1320 North Campbell Road • Royal Oak, Michigan • 313, 542-8400

*40 years of experience in designing and installing
sprinkling systems*



Pack Named Administrative Assistant by Foundation

William L. Pack has been appointed administrative assistant to Harry C. Eckhoff, executive director of the National Golf Foundation. Pack, a career Navy officer, retired from service in June with the rank of captain. His last assignment was chief of staff, commander fleet air quonset in Rhode Island. Before that he served at the Brunswick Naval air station and the Preflight school in Pensacola, Fla.



Pack

Pack has been playing golf for 30 years and maintains a 3-5 handicap. He served on the board of directors of Pensacola CC and was president of Navy golf clubs at both Pensacola and Quonset Point, R.I.

CMAA Clarifies Excise Repeal Provisions with IRS

According to the CMAA, its counsel has checked with the Internal Revenue Service for clarification of certain regulations under the Excise Tax repeal law, and has been assured that clubs can be guided by the following provisions of the law:

1. The repeal covers all charges on which a club now pays a 20 per cent excise tax: lockers, mooring rentals, golf car storage, initiation fees, transfer fees, minimum house charges;

No Tax After January 1

2. The repeal is total. There will be no tax on the above items after January 1, 1966.

If an annual charge, such as on a locker fee, straddles the year-end, a tax is due only on the portion of the charge applicable to 1965. Annual dues for 1966 that are billed in November or December, 1965, should not show an additional excise tax charge.

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