

Maintenance Cost

Gross maintenance cost of golf course and grounds was higher in all three groups of clubs. The 1963 gross maintenance cost per hole averaged \$3,816 for large clubs, up \$193; \$3,436 per hole, up \$158, for medium-size clubs; and for small clubs was \$2,150, up \$62.

In ratio to total dues income, all three groups recorded reduction from 1962 in the net cost of golf and grounds after the addition of golf shop, caddy and tournament expenses and deduction of greens fees and other income. In the net cost per golf course, only small clubs showed a decrease, down \$77 to \$1,778 in 1963. Net cost of golf and grounds was up \$9 per hole in medium-size clubs, to \$2,548. That of larger clubs rose \$53, to \$3,179 per hole.

Club Sponsored Leagues Subject to Dues Tax

According to the CMAA Report, club managers and officers should be advised that as a result of a recent trial the Internal Revenue Service will probably maintain that where a club sponsors a bowling league, or similar athletic competitions that involve participation on more than six occasions, any charges paid by club members to participate in the competition are subject to the club dues tax. In some cases this might be interpreted as covering various types of golf activities.

- The IRS must show that charges paid by members entitle them to participate on more than six occasions. The CMAA Report suggests that to defeat this argument, clubs should charge their members for each occasion of actual participation and not use a one-time, or overall, charge. To avoid having separate charges considered as being an overall charge paid in installments, it is advisable that members in signing up for the bowling league not be required to participate on a specific number of occasions. Thus, when a particular member bowls, he will have to be on his honor to be present for the competition.

Another and perhaps better approach

would be to have interested members rather than the club sponsor a bowling league and other types of athletic activities. If several interested members sponsor the league and if the charges are not accounted for by the members to the club, then the club dues tax should not apply. To be club dues, the charges must be paid to a social club.

Ben Chlevin Becomes GCSA's Executive Director

Ben J. Chlevin, former assistant to the publisher of GOLFDOM, has succeeded Dr. Gene C. Nutter as executive director

of the GCSA. Nutter resigned his GCSA post last fall. Chlevin was raised and educated in Chicago where he attended Northwestern University. During World War II he served with the anti-aircraft artillery in the Antilles as a second lieutenant.

Chlevin served eight years with the Chicago Park District publicity staff, covering such assignments as city-wide golf tournaments, golf school promotions and various other local park activities.

In 1954 he joined the National Golf Foundation as public relations director. In the following years he developed many promotional programs designed to stimulate interest in golf activity and golf course development. This included writing such informational manuals as *The Golf Operators' Handbook*, *Golf For Industry* and *Golf Events*.

Joining GOLFDOM and GOLFING in 1960, Chlevin's duties included responsibility for marketing, production, sales promotion, public relations and circulation promotion for the two magazines.



Chlevin

Southern Turf Conference

The annual conference of the Southern Turfgrass Association will be held in the Hotel Peabody in Memphis, Feb. 22-23. Reg Perry is the conference chairman.