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Federal Excise Taxes On Club Dues Repealed

On June 21, 1965 President Johnson signed into law legislation repealing the excise taxes on all club dues and fees. The repeal, passed by Congress last month, applies not only to actual dues, but to any other fees or assessments on which club members are currently paying the 20 per cent federal excise tax. The law applies only to dues and fees applicable on and after Jan. 1, 1966. The law does not effect dues and fees for the balance of 1965.

The repeal is the climax of a battle led by the CMAA, NCA and other organizations over the past 10 years. The CMAA warns clubs against trying various tax dodges, such as voiding dues for the balance of 1965 and trying to recoup them next year without taxes. It will only be a matter of time before an IRS agent discovers this. The deficiency penalty that may be imposed will far outweigh any gain.

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ed by Larry Farnan, should be ready for play in Sept., according to Thomas O'Hara, manager . . . The 18-hole course measures 6800 yards.

Lakewood public GC, Georgetown, O., opened its full 18 holes recently, according to Forrest Wahl, owner . . . A new 9hole semi-private course, Homestead GC, has opened near West Milton, O. . . . A pre-planned residential sub-division near Tyler, Tex. already has a course under construction.

Pro John Wisinski retained as manager of the Big Whitefish Lake GC, Howard City, Mich., although the club has changed hands . . . Owners Maurice and Grace Newell have sold the club to Walton Pierce . . . Geoffrey Cornish is designer for the Powder Horn GC in Lexington, Mass. . . . The 47-acre, 2820-yard, Par-3 course is owned by Murray and William Howard who operate it on land that has been in their family over 50 years.

Plans are progressing rapidly to replace the burned-out clubhouse of the Willow Lake GC, Metter, Ga. . . .