



With an eye toward the convention, the Professional Golfers' Assn. has recently installed new carpeting throughout its National Golf Club in Palm Beach Gardens, Fla.

The Anso nylon, spike-proof carpeting was developed to reduce the effects of soiling, and is claimed to be superior to conventional nylon in this respect. The particular style used by the PGA, called Futureau, has a natural stripe pattern and Kara Loc weave. More than 2,400-square-yards were used. It will be offered commercially. Retail price is about \$19.95 a square yard.

Start Grass Faster THE PROVEN MECHANICAL STONEPICKER

Saves labor and produces stone free seedbeds that grow stronger sod faster.



PIXTONE "Standard"



PIXTONE "Tandem" picks stone and trash ¾" to Three "Standards" hooked up made for use with lawn and garden tractors. Picks stone up to 4" dia. from 28" swath.



There's a PIXTONE for every size job!

NEW PIXTONE "Junior"

All PIXTONES have exclusive revolving arm and rake that not only removes stone and trash, but aerates, pulverizes and blends soils for ideal seed bed. Hundreds in use by golf courses, parks, nurserymen, landscapers, beaches, etc. Contact manufacturer for complete details.

BRIDGEPORT IMPLEMENT WORKS, INC. BOX 491G, Stratford, Conn. 06497, Phone (203) 378-0060



IRS deals blow To club's exempt status

A recent Internal Revenue Service ruling will affect many club's tax exempt status. The IRS ruled that one club which sold bottled goods to its members for home or other off-premises use was not entitled to retain its tax exempt status. The rule applied despite the acceptability of such liquor sales in that state.

The IRS feels that though a club is formed for social, recreational and sporting purposes, with the contacts and social intermingling a part of the club's activities, and sales of food and beverages a part of the furtherance of these purposes, liquor which is to be consumed elsewhere isn't part of that definition.

Profits from such liquor sales are not subject to tax from the exempt club, whereas they would be if bought at the local package store. IRS will not admit that member convenience and service is an overriding consideration.

Toro changes Distributor set-up

Toro Mfg. Corporation's growing range of products have necessitated a change in its distribution system. Now, wherever market considerations warrant it. distributors for residential or institutional type products will be named. In the past, all franchised distributors have handled the full line of Toro products.

In conjunction with this, Toro has appointed four new distributors.

The E.H. Griffith Company for the southwestern Pennsylvania and northern West Virginia areas. Capitol Tractor Company for Connecticut, except Fairfield county.

Inland Toro Distributors, Inc. for all eastern Washington, western Idaho and Montana areas. Grasslands Equipment Company for Vermont and northern New York state.

For more information circle number 271 on card