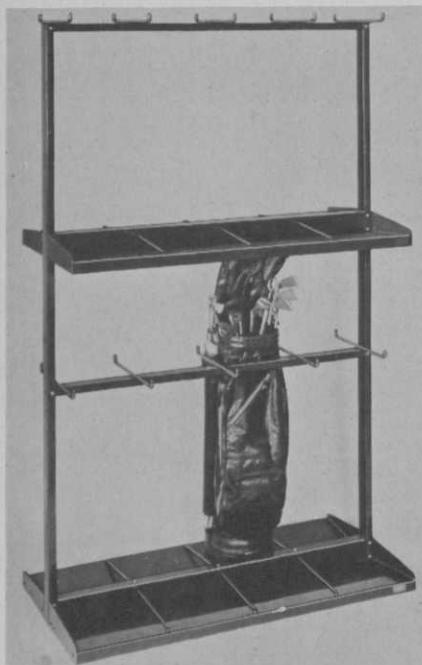


INCREASE EARNINGS, SERVICE & SPACE

Remodel your present storage
space, bring your bag racks
up to date

WITH NEW *Stafford* VERTICAL BAG RACKS



U.S. & CANADIAN PATENTS

Your members will like the extra convenience and care. Your pro shop profits from 40% more space these racks make available.

Double unit shown holds 16 bags, size 2' x 4' x 6'-6" high, gives 12" x 12" space for bags. Single unit holds 8, size 1' x 4' x 6'-6" high. Sturdy steel. Bags set solid on tapered shelves.

- Wear and tear of golf bags is completely eliminated
- Damp bags dry faster — no mildew
- Provides a neat appearance
- Faster, easier storage
- Easy to install and add more as needed —

Send us your floor measurements, we will plan a layout and quote you — no obligation.

THE A. G. STAFFORD CO.

2000 Allen Ave. S.E. • P. O. Box 287
Canton, Ohio 44701 • 216/453-8431

For more information circle number 228 on card



by Ken Emerson

ACCENT ON MANAGEMENT

What is a bona fide guest?

One of the traditional pleasures of country club golf is the privilege of playing host to visitors from other clubs—and enjoying the privileges of visiting their clubs in return.

The National Club Assn. is concerned, therefore, with recent questions raised by official interpretations of the new Tax Reform Act of 1969. These questions revolve around three issues: the definition of a bona fide guest, whether a bona fide guest can pay a portion of his bill at the club at which he is a guest, and whether such payment is in keeping with the functions of a private club.

The Internal Revenue Service itself, seems to be divided on this matter. It states, "The question as to what constitutes a bona fide guest is a matter of judgement. If a member pays the expenses of his guest without reimbursement such a person would ordinarily be considered a bona fide guest."

From these statements it may be assumed that if the *guest pays* he is no longer a bona fide guest. Not necessarily says the IRS.

"Visiting members of exempt clubs of like nature, such as country clubs or yacht clubs who use club facilities under reciprocal arrangements, are also considered bona fide guests." (From the "IRS Exempt Organization Handbook")

To the questions raised by these two statements must be added another one. Is such income taxable as "unrelated income" as defined by the Tax Reform Act? Is it considered nonmember income for purposes of the 5 per cent rule?

While IRS has never issued a public ruling on this point, we have concluded from discussions of officials that their position would be that all monies paid to a club by guests *would* be considered nonmember income and would be included in a club 5 per cent limit as well as subject to the tax on unrelated business income.

Just as the National Club Assn. has been seeking an official definition of a bona fide guest for several years, so has it been researching the problem of defining the perimeters of a private club. It has been a matter of some concern to the entire golf industry to determine if there are any rights of privacy. Certainly, there has been no official position on the matter until very recently.

However, we now have for the first time some indication of official thinking on this matter. In a recent case decided by a Federal court in New Orleans, the following factors bearing on the privacy of the club were established and are listed here in descending order of importance as stated by the court:

- Whether the existing members have any control over admission of applicants for membership (is there a membership committee?)
- Whether the existing members have any control over revocation of membership
- Whether the recommendations of existing members are required on applications
- Whether the number of members is limited in any way by the capacity of the club's facilities
- Whether there are any genuine qualifications for membership (residence in a particular location, position in a particular economic or social class or good reputation)
- Whether the members exercise control over the operations of the establishment
- Whether control changed hands at all when the establishment be-

(Continued on page 28)

PUT WINTER TRENDS ON YOUR GREENS

Highland Colonial Bentgrass—one of the most economical of the fine-bladed varieties—offers a distinct advantage in an overseeding program. It shows uncommon strength during that crucial spring transitional period when your dormant grasses are coming on. While many of the cool-season grasses in your mixture may fold sooner than you like, you can count on Highland to hang in there until the native grasses recover.

With 8 million seeds per pound, your potential number of plants is exceptionally high. Highland holds its color in the winter and you can close-cut it to 1/4 inch.

Write for free brochures Dept. B

Cultural Practices

Answers to Questions About Highland Bent

Highland Bent on the Golf Course



HIGHLAND COLONIAL BENTGRASS COMMISSION

SUITE 1, RIVERGROVE BUILDING

2111 FRONT STREET N. E.

SALEM, OREGON 97303

For more information circle number 205 on card

The only machine that tills sub-soil seven inches deep without punching

The results of the Sub-Aire Aerator are amazing on a compacted green. Deep "hard pan" compaction is broken up well below the root system. Permits moisture, oxygen and fertilizer to penetrate really deep, promoting a deeper root system, thicker growth and restoring natural resiliency. No holes are punched into the surface, which means there's no debris to clean up and no "pegboard" putting surface on the greens.

And all it takes is one man and one Sub-Aire Aerator to do the job. For further information write Dept. 119.



JACOBSEN®

Sod Master Division / 1721 Packard Ave., Racine, Wisconsin 53403

Grau

(Continued from page 26)

Q—We have been looking for a reliable publication on "Ground Covers." Can you help us?

(Pennsylvania)

A—A good circular came to my desk recently. It is Special Circular 108, The Pennsylvania State University, University Park, Pa. 16802. Craig Oliver, Horticulture Extension, is the author.

Q—Is there a possibility of controlling mosquitoes by the sterile-male technique, which was successfully used on the screw-worm?

(Florida)

A—Yes, success by this method has recently been reported in Science, Vol. 168, 12 June 1970, pp. 1368-69, by R. S. Patterson, et al, USDA, ARS, Entomology Research Division, Gainesville, Fla. The mosquito involved is *Culex pipiens quinquefasciatus*, a vector of human diseases, particularly filariasis. The sterilizing agent is thiotepa. □

If you have questions to submit to Dr. Grau, write him c/o GOLFDOM, 235 East 45 Street, New York, N.Y. 10017.

Emerson

(Continued from page 8)

came a membership corporation

- Whether there are any documented articles or bylaws
- Whether the corporation has a civic, fraternal or social purpose
- Whether there are any formalized procedures for becoming a member or for being expelled from membership
- Whether there are membership cards, a membership roster or established procedures for admitting guests of members.

Judging by these standards the essential factors which determine whether an establishment is a private club or serves the public are the extent to which the membership is genuinely selective on some reasonable basis; a fair start on an important question. □