

Discriminatory fraternal groups taxable; nonprofit clubs exempt

The **Federal District Court** for the District of Columbia told the **United States Treasury Department** that it may no longer grant tax exemptions to fraternal organizations that exclude Negroes as members. The three-judge court ruled that private nonprofit clubs, such as country clubs, do not lose their tax-exempt status even if they bar Negroes.

Although the decision appears to be contradictory, the court ruled that the special tax status granted to fraternal orders that invest portions of their funds for charitable purposes and to provide insurance benefits for their members is in effect a special tax status granted by the Government. If the organization discriminates, the court said, it means the Government is supporting and encouraging the club's discriminatory practices. The Fifth and 14th Amendments to the Constitution prohibit the Federal Government from discriminating on the basis of race, thereby, making the favored tax status of fraternal orders that discriminate unconstitutional.

This ruling does not apply to nonprofit private clubs, the court ruled, because the Government does not grant any benefits. Instead, the court said, the Government has merely decided that the money generated by club members' dues and their patronage of facilities was not income, because the money "has simply been shifted from one pocket to another, both within the same pair of pants."

Fraternal clubs are taxed on unrelated business taxable income, which according to the National Club Assn., is "any trade or business the conduct of which is not substantially related to the exercise of performance by such organization of its charitable, educational, or other purpose or function . . ." The passive investment income of fraternal orders is not taxed. The court also ruled that tax deductions for charitable gifts to fraternal orders is also unconstitutional.

The suit was filed against Secretary of the Treasury John Connally, by Clifford McGlotten, a Negro, who claims he was denied membership in an Elks Lodge in Portland, Ore. It was not known at press time if an appeal would be filed by the Treasury Department, although it appears one will be. Appeals on important consti-



tutional questions from the Federal Court go directly to the United States Supreme Court. Another case pending before the Supreme Court (*Irvis v. Scott*) deals with the issuance of state liquor licenses to organizations that discriminate. McGlotten's suit will affect the over 2,000 Elks clubs as well as the 3,800 Moose clubs and 1,600 Eagles clubs. These fraternal organizations have a combined membership of over three million.

The Federal Court closed by saying, "We have no illusion that our holding today will put an end to racial discrimination or significantly dismantle the social and economic barriers that may be more subtle, but are surely no less destructive. Individuals may retain their own beliefs, however odious or offensive. But the Supreme Court has declared that the Constitution forbids the Government from supporting and encouraging such beliefs . . . we obey the Court's command to quarantine racism."

For an industry report and extensive study of the ruling, contact the National Club Assn., 1129 20th Street, N.W., Suite 602, Washington, D.C. 20005.

Spalding offers trips to Spain

Spalding, Div. of Questor Corp., has announced the **Spalding Spectacular**, 46 all-expense paid trips for golf professionals to Spain.

The holidays, for professionals and their wives, will be awarded in five flights to those professionals who record the largest percentage increase in Spalding merchandise purchases over 1971 to 1972. The program applies to all Spalding merchandise shipped during the period from September 25, 1971 through September 24, 1972. In addition to the trip awards, any professional who exceeds his 1971 dollar purchases of Spalding equipment by 15 per cent automatically

will receive a bonus payment in Spalding merchandise.

Every professional who purchased at least \$1,000 worth of Spalding equipment between September 1, 1970 and August 31, 1971, is automatically entered in the Spectacular. Other professionals can also be entered by Spalding regional managers on a dollar quota basis. Professionals will be apprised of their monthly standing. "To be eligible for the trip to Spain," Paul Collins, president of Spalding, said, "we have broken the contest into flights, so small accounts have just as good a chance to win as large accounts. The entire awards system is based strictly on percentage of dollar volume increase."

Wrangler to sponsor Trevino TV show

Blue Bell, Inc., manufacturer of Wrangler jeans and sportswear is participating as a sponsor of "**Lee Trevino Golf for Swingers**," a new TV show starring pro golfer Lee Trevino and guest celebrities. The show made its debut in early January in selected markets.

The weekly half-hour show, syndicated to stations reaching 80 per cent of TV homes in the United States, will run for 26 weeks and is designed for telecasting on Saturday and Sunday afternoons. The format features Trevino and two guests in a short round of golf.



Employment service for assistants

The **Club Managers Assn. of America** has inaugurated an employment referral service to help locate assistant managers. The CMAA already has an executive referral service for its members but assistant club managers cannot use this service. The service allows young men to list their qualifications in the Outlook, the CMAA news-

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letter and also at headquarters. This service will also enable managers to locate qualified assistants. For more information contact the CMAA at 5530 Wisconsin Ave., Washington, D.C. 20015.

Sports Activities Group formed

Sports Activities Group, which will develop and execute sports-oriented marketing promotions, has been formed by the New York public relations firm of Edward Gottlieb & Associates.

The group will be directed by former sports writer and publicist Alan Taylor. Specially-developed programs will be developed centering around corporate identification and product promotions in all sports, including golf.

International country club championship set at Boca Raton

The first annual **World Tournament of Country Club Champions** will be held at Boca Raton Hotel and Club from June 2 to October 1, according to Bert Stephens, vice president and general manager.

Invitations are being extended to approximately 75,000 past and present country club golf champions from 54 countries throughout the world. The tournament has been billed as the largest international amateur golf tournament ever held in the history of golf.

The tournament will feature 72-hole medal play with no handicaps. Because of the large number of contestants expected to compete, the tournament will be held over a 20-week period. There will be two divisions for the tournament—men and woman. A limited number of contestants will play each week during the summer of 1972. Low man and woman during each week will be awarded trophies. At the conclusion of the 20-week tournament, the lowest 72-hole total over the entire tournament will be awarded the title of "World Champion of Country Club Champions."

Entry forms have been mailed, according to tournament director Steve Sandstrom, to club managers throughout the world. Further information is available by writing to the World Tournament of Country Club Champions, 425 East Green Street, Pasadena, Calif. 91101.

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Fair-Way joins mini-golf firm

Fair-Way Enterprises, Atlantic City, N.J., has announced a tie-in with Taylor Brothers, miniature golf specialists, of Apalachin, N.Y. Fair-Way will be the exclusive sales agent for that company's line of miniature golf courses and equipment.

Under the agreement, Fair-Way will have the exclusive sales rights for all miniature golf course designs, unique components, equipment and services previously marketed by Taylor Brothers. The association will offer a complete line of designs, component packages, turn-key installations and services to their miniature golf and driving range customers, according to a Fair-Way spokesman.



The United States Golf Assn. has awarded its 12th annual Green Section Award, the major award of the turfgrass industry, to brothers Joe, second from left, and Herb, second from right, Graffis. Presenting the award to the co-founders of GOLFDOM Magazine were Philip H. Strubing, right, president of the USGA, and Henry Russell, chairman of the USGA Green Section Committee.

Hahn, Ransomes come to terms

A reciprocal marketing agreement has been reached between Hahn, Inc., of Evansville, Ind., and Ransomes Sims & Jeffries, Ltd., of Ipswich, Eng. Ransomes is Europe's largest manufacturer of turf care equipment. Under the agreement, Ransomes will have exclusive world wide marketing rights outside North America and Japan for the complete line of Hahn/West Point turf equipment and some Hahn/Eclipse lawn care equipment.

Hahn will be the exclusive distributor for all Ransomes' turf equipment in the United States. Ransomes was formerly distributed through Warren's Turf Nursery, Palos Park, Ill. Ben Warren, president of Warren's, said that the separation was by mutual agree-

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do not know the details of how the business is run but reports of performance is good.

Some older experienced superintendents look after more than one course. This in effect is a form of contract maintenance. They assume a certain responsibility for which they are paid.

Contract maintenance could be conducted by a responsible corporation which would assume full responsibility for year-around grooming. The club would meet contract payments, but would have no further requirement. Performance would be bonded. The program would be conducted by certified superintendents who have proved their ability by past performance. I can visualize an enhanced status for qualified superintendents, together with an improvement in pay scale, retirement and fringe benefits. A profit-oriented corporation would be obliged to maintain high standards in every department.

It would appear that more efficient large-scale buying (or leasing) would bring about savings in equipment, fertilizers, chemicals and other items.

There must be some disadvantages in the idea of contract maintenance but so far no one has pointed them out to me nor have I discovered them.

Q—An official at our club engaged a private independent soil testing laboratory to sample and test the soils on our new course which isn't built yet. We are quite unfamiliar with their figures and their terminology. They reported the quantity of nitrogen in the soil and used that to calculate the N needed to establish the turf. We think that their recommendations are too low. We enclose a copy of the test results. Your comments? (Virginia)

A—Nor am I familiar with their method of reporting. It seems that they are farm-oriented because their explanations revolve around manure, legumes-plowed-down and crop residue. I must agree that the nitrogen recommendations for establishment are too low. Ureaform was recommended but the quantity was too small to be significant.

My suggestion is to contact your state extension turf specialist. □

Samaritan Law. This law gives laymen (club officials) and professionals (doctors, policemen and firemen) the right to render first aid without fear of legal prosecution," he says. "It has been discovered in some states, that physicians would pass the scene of an accident because of fear of malpractice suits," Dr. Granzen says. "The New York law protects the 'good samaritan' even if he does things totally wrong. Club officials should check with lawyer-members to see if their states have such a law. Clubs are more liable to have lawsuits brought against them if they are not prepared to handle an emergency," says Dr. Granzen. "In some cases, suits have charged clubs with negligence, because they did not anticipate strokes and have the emergency equipment available."

Both Dr. Granzen and O'Donnell agree that good first-aid procedures are really common sense. "There can be only one boss at the scene of an accident directing traffic," Granzen says, "and he must keep the crowd away from the victim, administer first aid and keep the victim from panicking." "One of the major concerns of older people," O'Donnell adds, "is the reassurance that they are going to be okay. Their primary concern, however, is generally over their spouse."

Death or serious injury on the golf course because a club was not prepared can have a detrimental effect on the attitudes of the membership. They could always wonder what would happen if they were next. Besides causing sleepless nights for the unprepared manager, professional or superintendent, it may also cost him his job.

Saving a life can take a few dollars worth of investment in equipment and a few hours investment in education. But you can't put a price tag on the results if you're caught unprepared. First aid: It's equipment and knowledge you need, but hope you will never have to use. □

Correction

Merit Associates Inc., manufacturer of the Sight-Line Putter, was erroneously listed in our PGA Merchandise Show preview (GOLFDOM, January, p. 71) as Merritt Assn., Inc. The company's address is 224 South St., Freehold, N.J. 07728.

ment. "We were just out of our line with turf maintenance equipment," he says. "Warren's does not expect to continue in the turf maintenance area, but will instead increase its concentration of distribution of its line of turfgrasses."

Jack Hahn, executive vice president of Hahn, said that the agreement with Ransomes would be a milestone for both companies. "The position of Hahn West Point distributors in this country will be greatly strengthened through the addition of a wider range of specialized grass cutting equipment. Hahn's gross sales last year were \$16 million," Hahn says. "Ransomes sales were \$31 million. We expect the agreement to increase Hahn sales by between 10 to 20 per cent initially. We will complement each other very well," Hahn says. "Ransomes is involved in walk behind green mowers and has gang mowers. Hahn has riding mowers, verti-cutters and aerators."

As part of the agreement, Ransomes has made a convertible loan of a substantial amount to Hahn, thus ensuring a long-term relationship between the two companies.

Credle changes name to Midwest Toro
Credle Company, a distributor for The Toro Company, has changed its name to **Midwest Toro**.

Midwest Toro is the distributor for Toro's three major product lines—power mowers, turf equipment for golf courses, parks, schools and cemeteries, and Moist O'Matic underground lawn sprinkler equipment. Midwest Toro is also the distributor for over 50 other turf equipment product lines.

Japanese ball hits pro-only market

The first Japanese-manufactured golf ball for pro shops only has been announced by Jiro Yamamoto, president of **Rainbow Sales Company** of Gardena, Calif. The **Skyway** golf ball is manufactured by Bridgestone Tire Company, Ltd., of Japan.

The ball is coated with a new, thick chemical (polyurethane) for extra durability. The cover is abrasion and moisture proof and has a liquid center. The ball, approved and tested by the United States Golf Assn., is being offered in pro shops in 80, 90, and 100 compression.