UNITED STATES GOLF ASSOCIATION

NOTICE OF ANNUAL MEETING

The Annual Meeting of the United States Golf Association will be held on Saturday, January 7, 1928, at the Hotel Astor, New York City, at 3.30 p. m.

Each Member Club has the right to be represented by one voting delegate, duly authorized, and his appointment must be certified by his Club Secretary.

On Saturday afternoon, January 7, 1928, at 1.30 p. m., luncheon will be served at the Hotel Astor, to which are invited all delegates of Member Clubs and golfers generally. Luncheon tickets may now be secured from this office or at the Hotel Astor on January 6 and 7, 1928.

Green Section.—The Green Section Committee of the United States Golf Association have arranged to hold meetings at the Hotel Astor, New York City, on Friday, January 6, 1928, at 10 a. m. and 2 p. m.; also a meeting on Saturday morning, January 7, 1928, at 10 a. m. A number of interesting papers will be read, supplemented by a report of the work of the Green Section during the past year.

Repeal of Federal Tax on Club Dues and Initiation Fees

The Ways and Means Committee of the House of Representatives in Washington held a hearing on November 11, 1927, for the purpose of receiving any protests towards further taxation on Club Dues and Initiation Fees, and the following telegrams and letters were sent after notification by the United States Golf Association of the date of the hearing. All of the telegrams and letters urging the repeal of the 10 Percent Federal Tax on Club Dues and Initiation Fees were addressed to Hon. William R. Green, Chairman, Ways and Means Committee, House of Representatives, Washington, D. C.

Telegrams

"I understand that your Committee will consider tomorrow question of tax on club dues. The Trans-Mississippi Golf Association consisting of more than 100 clubs in Mississippi Valley feels that this Tax should be repealed. The growth of golf in small towns and villages throughout the Middle West and Mississippi Valley is a splendid thing for the health and pleasure of American citizens of all ages with limited means. Present tax on club dues imposes restriction on the right to such health and happiness. I strongly urge the repeal of this Tax and regret impossibility of appearing in person before your Honorable Committee to present matter more fully.

H. C. MACKALL, President,
Trans-Mississippi Golf Association.

"The Pacific North West Golf Association consisting of the clubs of Montana, Idaho, Washington and Oregon, respectfully request your help in repealing the Tax on golf club dues. Healthful recreation should be encouraged.

THOMAS W. WATTS, President,
Pacific North West Golf Association.

"Southern Golf Association earnestly urges the repeal of the present Tax on club dues.

H. F. SMITH, President,
Southern Golf Association.

"Arizona State Golf Association composed of 15 member clubs will go on record to repeal present Tax on club dues.

LEWIS B. WELSH, Secretary,
Arizona State Golf Association.

"We understand Mr. William C. Fownes, Jr., will appear before your Committee tomorrow on the subject repeal of present tax on club dues. There is an erroneous impression that all members of golf clubs are men of wealth while as a matter of fact a vast majority are young men of meager salaries and it is a severe hardship on them to maintain present club dues and anything done to reduce expenses would be a great benefit especially to the younger club members. We therefore hope for your serious consideration in the repeal of present Tax on club dues.

W. A. MATLOCK, President,
Colorado Golf Club Association.
"The Connecticut Golf Association comprising 45 clubs strongly urge you to use your best efforts to repeal the present Tax on club dues. Golf is not a luxury for it is used by the masses today as a health builder. Thanking you for kindly attention in behalf of this measure.

ROBERT D. PRYDE, Secretary,
Connecticut Golf Association.

"Golf and other clubs in Georgia feel keenly the burden of large Government Tax on dues of members. Many of our clubs are in the nature of civic enterprises operated by a few public spirited citizens for good of entire community. Tax on dues and initiation fees is so large that successful operation of some of them is impossible and it is a burden on all. Club members everywhere think tax should be repealed.

LOWRY ARNOLD, President,
Georgia State Golf Association.

"Understand that Mr. William C. Fownes, Jr., will appear before the House Committee asking to have the present Tax on club dues repealed. Representing the Kansas State Golf Association want to recommend the repeal of present law as we feel now that the revenue might be gotten along without and make it a less expensive recreation.

IRA C. WATSON, Secretary,
Kansas State Golf Association.

"Maryland State Golf Association urges upon your Committee favorable consideration of petition for repeal of present Tax on club dues. This Association consists of 17 golf and country clubs in the State of Maryland.

H. BRADLEY DAVIDSON, Jr., President,
Maryland State Golf Association.

"New Hampshire Golf Association strongly recommends repeal of Tax on club dues. Consider unfair tax except in times of emergency which have now passed.

RICHARD D. MCDONOUGH, Secretary,
New Hampshire Golf Association.

"New York State Golf Association urgently requests the repeal of present Tax on club dues.

C. L. HEMQUEMBOURG, Secretary,
New York State Golf Association.

"We strongly urge repeal of Tax on club dues as positive deterrent in development of clubs. Scattered along small cities of our sparsely populated State golf enthusiasts in their towns and in tournaments vitally affect life and serve important purposes otherwise cared for in densely populated and wealthier areas. Membership of our clubs recruited among all professional, business and social strata and 10 per cent Tax frequently means no golf as Public Courses practically non-existent and beyond purses of small communities.

DR. R. W. POTE, President,
W. P. CHESTNUT, Secretary,
North Dakota State Golf Association.

"Oklahoma Golf Association of opinion that War Tax on club dues be repealed.

WILLIAM NICHOLS, Secretary,
Oklahoma State Golf Association.

"I sincerely hope that your Committee will take favorable action on repeal of the present Tax on club dues.

MAX R. MARSTON, President,
Pennsylvania Golf Association.

"Twenty-one thousand members of 60 country clubs, members of the Southern California Golf Association, are vitally interested in repeal of 10 per cent Tax on club dues. We trust Ways and Means Committee will recommend abolishment this discriminatory tax.

C. H. S. LYDAY, Secretary,
Southern California Golf Association.
December, 1927

"The Virginia State Golf Association representing all the clubs in this State urges the repeal of the Tax on club dues. We are of the opinion that the removal of this tax will meet with great popularity throughout the country. We trust you will give every consideration to the petition presented by Mr. Fownes and others.

WILLIAM P. WOOD, President,
Virginia State Golf Association.

"The Western Pennsylvania Golf Association consisting of 52 clubs with 22,000 members urges the repeal of present Tax on club dues and endorses the form of petition of the United States Golf Association.

GEORGE A. ORMISTON, Secretary,
Western Pennsylvania Golf Association.

"The Buffalo District Golf Association of 23 clubs unanimously and strongly urges the repeal of present Tax on club dues because its necessity as a war measure no longer exists and because its revenue is no longer required for the operation of the Government.

GANSON DEPEW, Secretary,
Buffalo District Golf Association.

"Our Association, representing 36 golf clubs, look to your Committee for the elimination of Tax on club dues.

H. H. BANDY, Secretary,
Cleveland District Golf Association.

"The Golf Association of Philadelphia, comprising 50 golf and country clubs with a total membership of about 50,000, appeals to your Committee for its recommendation for elimination of Tax on club dues. The collection of this tax involves a lot of work on the part of the clubs, and with constantly increased dues, the members feel the present tax has become burdensome. May we look for some help at your hands.

FRANCIS B. WARNER, Secretary,
Golf Association of Philadelphia.

"Kansas City Golf Association extremely interested in repeal of present Government Tax on club dues and will appreciate greatly careful consideration of this matter. Am certain we speak the unanimous feeling of all club members in Kansas that tax is unnecessary and unjust.

RAYMOND E. WATSON, Secretary,
Kansas City Golf Association.

"The Long Island Golf Association desires to associate itself with the other golf associations in making formal protest against the continuance of the Tax on admissions and dues in the proposed new Revenue Act. Title Five of the present Law covering this Tax is not clearly worded, and has resulted in many disputes with the Bureau of Internal Revenue as to its meaning, and, only because of comparatively recent Court decisions, has the Department refrained from seeking to collect tax on payments made for Capital Stock in clubs which were really investments, ultimately redeemable and not initiation fees, as claimed by the Department. Members of clubs are among those who pay the largest Income Taxes. They also pay a large share of the so-called 'Luxury Taxes.' The Tax on admissions and dues is the cause of much expense to the clubs collecting the same and represents an extra tax on a special class of citizens and not on all taxpayers in proportion to their earning power. This tax is a nuisance tax imposed as a war measure and should now be abandoned in justice to the special class of citizens affected thereby. The Long Island Golf Association, as the representative of many thousands of golfers, urges the repeal of this section of the Law.

LONG ISLAND GOLF ASSOCIATION.

"As representatives of the 108 clubs of our Association, we ask your hearty support towards the repeal of the Tax on club dues.

HAROLD W. PIERCE, President,
Massachusetts Golf Association.
"The Metropolitan Golf Association representing over 50,000 golfers in the Metropolitan District urgently requests the favorable consideration of your Committee and urges the elimination of the present Revenue Tax on club dues and initiation fees. The individual golfers in this District have patiently borne this Tax for the past ten years and they now believe that they have done their full duty to the Government in supporting it since the termination of the World War. We believe that this Tax should not continue hereafter, and that at the present time this Association considers it a Tax levied upon the health and welfare of the country.

WALTER Z. SHAFER, Secretary,
Metropolitan Golf Association.

"On behalf of 27 golf and country clubs in the District of Columbia, Maryland, Virginia and Delaware, the Middle Atlantic Golf Association hereby registers its protest against further imposition of the inequitable and archaic Tax on club dues. Originally imposed as a luxury tax in 1927, this burden upon the members of the clubs comprised in the membership of this Association is held to be unnecessary and an unjust and unfair charge against their annual dues. We join with the other golf associations, and with many individual clubs, in the hope that Congress will lift this inequitable burden from those who find relaxation and renewed health at their golf and country club playgrounds. In the aggregate the income accruing to the Federal Treasury from this source is relatively insignificant. To many individuals, members of golf and country clubs, it is a heavy burden.

WALTER R. MCCALLUM, Secretary,
Middle Atlantic Golf Association.

"We respectfully submit that golf clubs promote and support the highest type of amateur sport for the health and recreation of millions of golfers. Political and social clubs, such as the National Republican Club of New York, offer no such benefits to its members and yet dues are tax free. Tax on golf club dues work real hardship on the very men and organizations which have made Golf the most played outdoor game in America. We believe that necessity for tax has now passed and that its repeal will work a greater benefit to the clubs than the tax benefits the Government. Tax on golf club dues is regarded as specific example of class taxation, Public Links golfers paying no dues whatsoever. May we point out that equality is finer than justice and right is greater than law.

STACEY BENDER, Secretary,
New Jersey State Golf Association.

"The St. Louis District Golf Association representing 20 golf clubs and 50,000 golfers respectfully requests your favorable consideration of the application of the United States Golf Association for the repeal of the present Tax on club dues.

CLARENCE L. WOLFF, Secretary,
St. Louis District Golf Association.

"Our Association composed of 15 clubs, with a membership of approximately 4,000, respectfully urge the repeal of present Tax on club dues.

H. W. KLINE, Secretary,
Toledo District Golf Association.

"William C. Fownes, Jr., of Pittsburgh, is appearing before you today in behalf of all the golfers in our United States to urge the repeal of the present Tax on club dues, and I am addressing you in behalf of over 20,000 members of the Westchester County Golf Association in hopes that you and your Committee will favorably consider this repeal to take effect at the earliest possible moment. Our membership consists of the highest class of citizenship in all walks of life, and have always been 100 per cent back of every Government appeal, wherever assistance or relief was needed, and I am sure the United States Golf Association with its several million members have, and always will, contribute generously to any worthy cause which our Government may call upon them to support through the Red Cross or any other organization, as in the instance of flood relief this past spring when the Red Cross was given the Red of thousands of dollars from golf club members, even without solicitation in a great many instances. It must therefore be a great source of pride that our President, and all other Government officials, look upon the loyalty and generosity of the golfing
citizens of this, our great United States of America, and that we are worthy of your first consideration when contemplating the reduction of taxation. In all fairness, we ask you have you a more worthy cause to consider than tax repeal for golfers?

L. G. SPINDLER, Secretary, Westchester County Golf Association.

"Phoenix Country Club would go on record to repeal the present Tax club dues.


"Several thousand golfers in Kentucky respectfully urge your Committee to recommend the repeal of the War Tax on club dues. As a war measure all golfers patriotically submitted, but we believe the reason for further levy of this tax upon the greatest outdoor exercise and health builder of the masses of the people is unjustified. You are respectfully reminded, too, that the element of money profit never enters into the organization or maintenance of golf clubs.

HARVEY MYERS, Chairman, Twin Oaks Golf Club, Covington, Ky.

"The Greater Cincinnati Golfers League representing 12 clubs and approximately 5,000 golfers unanimously favors repeal of Club War Tax, especially country clubs organized for outdoor activities. We believe that Golf being a form of recreation and benefit to health should not bear burden of tax.

"Respectfully submitted,
CHARLES IGLAVER, Secretary, Cincinnati Golfers League.

"Winter Golf League of Advertising Interests very strongly urge repeal of present Tax on club dues. Increased cost of upkeep and maintenance of club property causing nearly every club to lose money resulting in almost prohibitive increase in dues even without tax. High tax rate on club property also adds to expense. Our organization regards this as very important in interest of Golf.

ROY BARNHILL, Secretary, Winter Golf League of Advertising Interests.

"As representatives of clubs comprising this Association we ask your hearty support towards the repeal of the Tax on club dues.

MRS. D. A. BALDWIN, Secretary, Women's Golf Association of Boston.

"Have wired Chairman Green asking favorable consideration proposed elimination of Government Tax on club dues. Have also stated that the Northern California Golf Association will support any proposals made by you in this regard.

C. S. HARDY, President, Northern California Golf Association.

Letters

"As President of the New England Golf Association representing about 200 golf clubs, which have a membership of approximately 75,000 members, I earnestly urge the abolition of the Tax on club admissions and dues. I earnestly believe that Golf is a wonderful health preserving activity for men over 40 years of age. About 25 years ago it was played only by men of substantial means. Today, the situation is decidedly different, as the game is played by men of all classes.

"The growth of the game among low salaried men has been very astonishing. While some of us who are brought up in the country appreciate that picking apples and hoeing potatoes and general work around the farm will do a man as much good physically, it is, of course, true that those activities are not available for most men today.

"I am expressing the views of very many men who have spoken to me upon this matter.

"Yours very truly,

"I am pleased to advise that this Association has wired to the Hon. Whit Martin, a member of the Ways and Means Committee of the House from Louisiana, as well as to Mr. William C. Fownes, Jr., joining the forces of this Association, consisting of 15 clubs with 6,000 members, in urging a repeal of the taxes on membership dues of golf and country clubs.

"We are in hearty support of this movement, and this Association stands ready to do anything that you may suggest at any time to cooperate in the action taken by your Association.

H. PAYNE BREAZEALE, Secretary,
Louisiana State Golf Association."

Observations on Brown-Patch Control in 1927
By John Monteith, Jr.

For the past two years separate summaries of the year's experimental work on brown-patch control at the Arlington Turf Garden and experiences on courses in various sections of the country have been published in THE BULLETIN. This plan enables one to more clearly distinguish between the strictly experimental work (which is always to be regarded as preliminary until tested more extensively under actual golf course conditions) and the results obtained in the practical application of principles worked out on the experimental plots. Last month THE BULLETIN contained a report of the 1927 experimental work. In the present article an attempt will be made to give a general summary of the year's results obtained on golf courses. Such a summary is made possible by the hearty cooperation of greenkeepers, club managers and greens committee members who have been willing to make tests on their courses and who are generous enough to pass on their experiences so that others may profit by them. The writer was fortunate this season in being able to talk over the work with a much larger number of men than he has been able to come in contact with in other years. No attempt will be made to give the names of all those who have contributed to this summary, for, since it includes the observations of so many individuals, many of whom report practically identical results, it is obviously impractical to give any fair distribution of credit.

We do not mean to infer that the chemical or method receiving most attention in this article is that most generally in use during the past season. Our intention is to stress those chemicals or methods about which there is as yet little information available. Whether it is a new method, or an old method with a new application, we realize that the progressive greenkeeper and greens chairman will be more interested in it than in those methods or chemicals already well known to every wide-awake group interested in greens maintenance.

Neither is it our intention to draw conclusions from this report nor to make any general recommendations. We frequently hear greenkeepers and greens committee members express impatience at our failure to make any general recommendation which they may follow to the letter and so prevent all brown-patch. It must be remembered, however, that the brown-patch problem is comparatively new. When one considers the relatively short time turf diseases have been under observation, as compared with the years that civilization has been struggling with human diseases, the results to date..."