

**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Golf Association consisting of more than 100 clubs in Mississippi Valley feels that this Tax should be repealed.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.*