## SUPPORT URGED OF BILLByTO REDUCE CLUB DUES TAXPHILIP H. STRUBING<br/>USGA General Counsel

bill to reduce the Federal tax on club A dues and initiation fees from 20% to 10% has been introduced in the House of Representatives by Congressman A. S. Herlong, Jr., of Florida.

The bill is H. R. 4606. It has been referred to the Committee on Ways and Means.

## Write to House Committee

It is recommended that clubs, golf associations and their individual members get behind the bill promptly by writing the Ways and Means Committee and members of the House of Representatives from their districts.

If there is a member of the Ways and Means Committee from your district, it is particularly important that he be contacted by individual members of clubs.

It is recommended that clubs suggest to individual members that they write immediately. It is often helpful to ask for an answer to such a letter.

## **Points to Stress**

It is suggested that the following be emphasized:

1. Reduction in the cabaret tax from 20% to 10%, which took place in 1960, renders the 20% tax on dues and initiation fees more inequitable than it was before. There would seem to be no justification for having a higher tax on membership in social and recreation clubs than the tax on commercial entertainment.

2. Any tax on dues which relate to health and recreation should be reduced to a minimum. Athletics of all sorts and particularly golf, which is played by men and women of all ages, contribute greatly to the mental and physical well-being of the people of the United States.

The address of the Committee on Ways and Means is:

Room 1102. House Office Building Washington, D. C.

The members of the Committee are:

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