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Work of the Green Section Appreciated

That the golfers of the country appreciate the need for organized golf turf studies such as are being conducted by the Green Section is being shown in a gratifying manner by their response to the campaign being conducted by the Executive Committee of the Green Section to raise funds for the enlargement of the work which we have already begun. On another page of this number of *The Bulletin* is presented an article summarizing the contributions which the trained investigator has made to greenkeeping. In that article are also indicated the unsolved problems of greenkeeping. Give the golfers of the country turf as near to the ideal as possible. That is the purpose of the Green Section. It is hoped that every chairman of a green committee will fall in line behind our Executive Committee in their efforts to raise needed funds for the Green Section and lend his unstinted support to the movement. Plans for raising these funds have recently been furnished to the president of each golf club in the United States.

Government Recognizes Green Section As Scientific And Educational Institution

The scientific and educational character of the work of the United States Golf Association Green Section has finally been officially and legally recognized by the United States Government.

On January 9, 1926, the Government rendered a decision denying the right of the taxpayers to deduct from their gross income amounts contributed to the United States Golf Association Green Section.

James Francis Burke, General Counsel for the United States Golf Association, as well as General Counsel for the United States Golf Association Green Section, was called into the case and appealed from the Government's original decision.

It was Mr. Burke who secured the original charter when the Green Section was incorporated, and he contended that the articles of incorporation were so worded and the work of the Green Section so conducted that it must come within the Federal tax law embracing scientific and educational institutions; that its work involved, not only the deepest research, but the widespread dissemination of scientific knowledge of value, not only to golf clubs, but millions of owners of lawns and growers of grass all over America.

After the consideration of all the arguments presented and the brief filed, the Treasury Department on May 25, 1926, reversed its former decision and held that all amounts contributed to the Green Section were deductible for income tax purposes, and those who have been taxed heretofore are entitled to rebate.

The larger value of the decision is in the Government's recognition of the value of the Green Section's work and its scientific and educational character.