Rick Pearson wins 61st Annual State Amateur

Defeats Joe Hodge first extra hole

By LARRY BUSH
Times Sports Editor

It was almost like Affirmed and Alydar running stride for stride down the fairway instead of up the backstretch, or Larry Holmes and Ken Norton trading knockout punches around the green instead of inside the ring.

A couple of collegians, Rick Pearson and Joe Hodge, staged a memorable duel Sunday in the 61st Florida State Amateur golf championship at the President Country Club. And Pearson was the winner on the first extra hole of a playoff that seemed almost anticlimactic.

It was the kind of battle neither should have lost, but someone had to, though Hodge won’t have long to feel sorry for himself. He was on his way to Denver today as one of only 12 amateurs to qualify for the U.S. Open this week at Cherry Hills.

They had tied in regulation at five under par 283 and were just that close all day, neither leading by more than one stroke and each ahead on three separate occasions over the final 10 holes on the 7,025-yard South course.

But then Hodge, who wrestled the third round lead away from Pearson, saw his chances dissipate when his second shot on the first extra hole from a fairway bunker hit the lip of the trap and went but 100 yards to the green.

This allowed Pearson the chance to play it safe from the middle of the fairway, hitting a 1-iron short of the trap in front of the green rather than trying to reach the putting surface with a 3-wood.

He chipped on and two-putted for par, while Hodge, in front of the green in three, never finished the hole as he chipped short and missed his par bid from 20 feet below the hole.

It was the first playoff in the State Amateur since Bob Murphy, now a touring pro from Delray Beach, beat Jack Veghte on the first extra hole in 1966 at Lost Tree Village in North Palm Beach.

"Neither of us was even thinking about a playoff," said Pearson, "not even on the final hole" when each reached the green at similar distances from the cup.

"As we drove up to the green we were saying 'who's going to make it, you or me?' The thought of a playoff never entered our minds. We were sure one or the other of us would."

But Hodge, a 19-year-old sophomore at the University of South Florida, putted first from about 18 feet below and to the right of the cup and left it a foot short and still to the right. Pearson ran his putt from 15 feet behind the stick to a couple of feet past, then holed it coming back. Hodge followed by making his par.

A distant third at 290 was Butch Girard of Vero Beach, a former national junior college champion at Brevard. Girard had started the day four strokes behind Hodge, birdied the first two holes, and was just three shots back when he took a 10 on the 410-yard fifth hole.

He hit his tee shot into the water, then two others splashed before he reached the green. But Girard gallantly fought back with four birdies and a pair of bogeys to drop defending champion Mickey van Gerbig of Palm Beach to fourth at 292.
Continued from Page C1

Winning was not unexpected for Pearson. "If I didn’t think I could win, I probably wouldn’t have come over here (from Bradenton)," he said.

The state junior college champion the last two years for Manatee, he said rating titles was difficult “but this probably slips ahead of the junior college championships a little bit.”

Starting the final round one stroke behind Hodge, 212 to 213, after posting three straight 71s, Pearson went ahead with birdies on the first two holes on puts of six and 20 feet. It was back to even when Hodge birdied the third, then Joe bogied five and birdied six to give Pearson another ride on the see-saw. Each bogied the eighth, but Hodge made the turn with a one-shot lead after he birdied No. 9.

Both birdied the par-5 10th and Pearson tied the match again when he birdied the 220-yard 12th, almost reaching the green in two. Hodge lost a shot at the 10-yard 13th when he trapped his tee shot, but he got it back at the 400-yard 14th when Pearson missed the green to the left and chipped 15 feet past the hole, missing his par putt.

Hodge went in front again at the 405-yard 15th by making a 20-foot birdie putt, after which Pearson’s putt from nearly the same distance and close to the same line stopped on the edge of the cup.

Then came the difficult, 225-yard 17th, a turning point as far as Hodge was concerned. He put his 3-wood shot off the tee into the trap left of the green, changing Pearson’s mind from wood to 1-iron, which he put safely on the green.

But Hodge was unable to take a comfortable stance, his feet outside the hazard as he swung down into the sand. The ball barely reached the fringe and he subsequently bogied the hole and it was all even going to the 18th tee.

“It probably helped me to play here this weekend,” said Hodge, who arrived Wednesday afternoon after passing sectional qualifying for the U.S. Open Tuesday in Atlanta. “It helped me keep my mind off the Open and should be a good confidence booster.”

Pearson broke his earlier pattern with 70 the final round, while Hodge had 71. Neither had a round over par during the four-day tournament.

PRESS AND GOLF OFFICIALS turned out for the host club’s preview luncheon two days prior to start of the State Amateur. This affable group, clockwise from left foreground, included; Larry Dorman and Sam Pepper, Palm Beach Post; Jim Warner, PGA of America, Louis, B. Depp, Palm Beach County G.A.; Don Rosell, National Golf Foundation; Gene Kidder, Central Bank of Palm Beach County; Harry Eckhoff, NGF and Larry Bush, Sports Editor, Palm Beach Times.

PRIZE WINNERS IN THE 136 CONTESTANT FIELD

292 — Mickey van Gerbig, Palm Beach, 75-70-75-72.
295 — Austin Jones, Orlando, 77-73-74-75.
295 — Mike Moww, Delray Beach, 75-74-75.
296 — David Peoples, Orlando, 75-74-71-74.
296 — Jim Primm, Pensacola, 72-71-78-75.
296 — Carmen Rosannda, Orlando, 74-74-74-74.
297 — Scott Behi, Lakeland, 74-73-75-75.
297 — Steve Cherni, Titusville, 74-74-77-74.
298 — Kevin Butler, West Palm Beach, 72-73-75-78.
298 — Ron Ferrare, Kissimmee, 73-72-76-77.
300 — John Finn, Fort Myers, 75-73-74.
302 — Paul Tarnow Jr., Tampa, 73-93-74.
304 — Wade Bohn, Sanford, 75-74-76-80.
308 — T. J. Miskolc, Boca Raton, 75-75-80-78.

Flight Prize Winners

3. Tom Losinger, Titusville, 74-75-69-74.
4. Bob Clougher Jr., West Palm Beach, 73-75-72-72.
2. W. C. Wheeler, Jupiter, 72-76-76-75.
4. Stan Sargent, Fort Orange, 72-76-75-73.
5. Joe Sciorfino Jr., Boynton Beach, 78-76-74-79.
Third — 1. Mark Calcaviche, North Palm Beach, 78-71-73-75.
2. Bill Bell, Lakeland, 75-78-75-73.
4. Kirk Stringfield, Lutz, 76-76-75-76.

2. Tom Butcher, Ocala, 76-80-73-76.
3. Larry Kibler, Fort Collins, 82-75-75-76.
3. Bob Clougher Jr., West Palm Beach, 81-80-77.
4. Robbie Magdin, Orlando, 83-77-70.
2. John Coleman, Fort Pierce, 82-80-78.
3. Randy Coppel, West Palm Beach, 81-82-79-318.
2. Dan Taylor, North Palm Beach, 80-85-77.
3. Elgin Bailey, Sebring, 81-84-73.
5. Mike Feltz, Palm Beach Gardens, 83-81-81.
Sixth — 1. Robert Lawrence, Tampa, 79-86-81-333.
2. Cal Beattis, Juno Isles, 92-74-86.
The Inaugural Gillespie Memorial Pro-Am at Longboat Key Golf Club produced superb golf by overall winner Laurie Hammer, senior professional victor Al Besselink and State Amateur Champion Rick Pearson ... Weather and setting spectacular ... Joey Bishop-Don Cherry comedy and song hilarious ... 167 cash, equipment, symbolic silver and merchandise certificates awarded to 132 player field in amount of $25,606. Plans for next year — the 93rd anniversary of Florida Golf — already under way for bigger and better observance.

SARASOTA, FLORIDA — The Gillespie is history.

Those involved with the dreaming, planning and production of the initial Pro-Am Memorial Golf Tournament in memory of the Scot who built Florida's first golf holes 92 years ago, are pleased. It is the start of something big.

When the 100th anniversary of J. Hamilton Gillespie's visionary effort to "play at the gowff," eight short years from now is upon us, we'll have an event featuring players of world-wide renown competing. And, Mon, we expect our Scottish golf acorn to blossom in epic commemorative growth, worthy of the sturdy gent who first lofted a guttie into the bright Sarasota air with his trusty niblick in May 1886.

The firsties weren't bad. The limited field invited to the opener at Longboat Key Golf Club — 64 professionals, 64 amateurs — was slightly over subscribed. Daily pairings showed 65 pros and 67 amateurs in the lists which necessitated two draws a day for proxy pro scores rotated for proless amateurs. It worked well. Fifty per cent of the assignments earned partnership prize money and merchandise certificates.

Individual winners of four different 54 hole stroke play competitions within the daily pro-am structure, couldn't have been more meaningful if handpicked.

Laurie Hammer, National PGA Club Professional Champion — a Sarasota boy who went afield to find golf fame and fortune in the game — returned from his club post at Delray Dunes, to win the individual pro honors. His 65-68-73-206 was ten under par for the victory over Longboat's demanding acreage.

The win was worth $3,000 to Hammer who tacked on another $582.50 from daily pro-am team efforts. pro-tourists Dean Refram, 208, and Bob Shaw, 210, were second and third for $1,500 and $750 slices of the $25,606 prize money, trophy and merchandise certificate awards.

Al Besselink, a senior pro-tourist from Las Vegas, moved in on the cash with casino croupier calm the final day. The wavy-haired gray panther fashioned a fancy three under 69 over the windy stretched-out track along the Gulf of Mexico for 209. That was worth $1,500. He pocketed another $405 from the pro-ams. Mike Souchak, 212-$750, and Ray Montgomery, 214-$500, were second and third in the seniors. Overall there were 81 cash places paid to professionals for individual and pro-am competition and 86 merchandise certificate awards to amateurs plus the two silver plaque awards of the antique silver cups to the low pro and amateur.

Rick Pearson, the King Neptune Champion and junior college star from Bradenton, was the individual amateur winner with a 54 hole total of 210. The strong-hitting Florida-Gator-to-be, strung 68-72-70 together to outdistance the amateurs by nine shots. Steve Maddox, Lakeland, was second at 219, Charles Alman, Sarasota third at 230. Pearson's total tied him for fourth place in the overall standings.

Bill Douglas, Punta Gorda Isles executive, tournament patron and veteran Florida amateur, capped the senior section by three shots over Dexter Daniels of Winter Haven, 231 to 234.
KILTIE DANCERS AND PIPERS from Sarasota's Riverview High School, 1. upper left, were on hand to welcome Joey Bishop and Don Cherry and, 2. aid in program distribution. 3. Hickory hackers Dexter Daniels, Ron Garl, Jim Young and Gary Wieren get final pointer from Bishop before their 18 hole round with wood shafts. 4. Young holes, Wieren watches. 5. Ted Rogers, Larry Strom & guest. 6. Arvida host Chip Anderson, Ted Decker, Harry Smith and pro partner Ray Montgomery, introduced and pictured with chief celebrant Bishop. 7. Longboat host professional Wayne Merkofer, FSGA Past President M. T. McInnis, paired with the Bishop-Cherry team opening day. 8. The scoreboard told it all. 9. The team-drawing party was well attended. 10. Comedy and, 11. Song, highlighted gala Friday night dinner. 12. Smiles for checks at awards party were biggest from senior pro winner Al Besselink, right, who came from Las Vegas to collect. Photographs by Joe Steinmetz, FSGA and Bill Koplitz, Par Magazine.
There was a wealth of class, experience and nice people in the victor's circle which added a shining first year luster to the event conducted and underwritten by Florida State Golf Association, Arvida Corporation and Sarasota County Chamber of Commerce. Major patron support came from Arvida, Anderson Ford Company, Carey, Inc., First City Federal Savings and Loan Association, Punta Gorda Isles and United First Federal Savings and Loan Association.


Then, the worthy competitors. Entry fee for each professional and amateur was $150 which made up the bulk of the revenue. It was a splendid, supportive field, cognizant of the historical significance of the occasion. Sponsors and patrons were most appreciative of the players' enthusiasm and desire to return next year.

Throughout the event was the warm spontaneity of Joey Bishop and Don Cherry, the entertainment headliners who flew in to play and head the Gillespie celebrants. From the Riverview Killie piper and dancer reception at the airport, creatively covered by the Sarasota Journal, TV-40 and other area radio and press, through the gala, hilarious Friday night team-drawing party, dinner and Bishop-Cherry hour of comedy and song at Longboat Holiday Inn . . . three days of the tournament . . . patron's dinner and special race at Sarasota Kennel Club . . . Joey Bishop's dialog with winners at the awards party . . . it was an event in which J. Hamilton would have been delighted to participate. From his fairway in the sky we're sure he's looking forward to next year.

Now, about 1979. Next step in the grand design to make The Gillespie an international do, will come in July at St. Andrews, Scotland. An FSGA group, there for two weeks of golf and the 107th British Open, will propose that St. Andrews and Sarasota enter a sister golf city relationship. A perfectly logical arrangement as Gillespie learned his golf on the Old Course, brought the game to the new world with his first golf holes in Florida in 1886 and became the first Mayor of Sarasota.

A Scottish professional and amateur will be invited to play in The Gillespie in 1979. And to seal the entire golf-across-the-sea business, a Walker Cup format match will be played between FSGA representatives and a St. Andrews team on the Old Course on the Fourth of July.

To herald the occasion there will be chapel services at the University of St. Andrews and a reception for the Floridians on Sunday, July 2 leading to the Independence Day golf match. That historic anniversary day will begin with a mens luncheon for the two teams hosted by FSGA. Then the match and a gala dinner, ladies included, at a traditional courseside club to review the events of the day and speculate upon the promises of the future.

The dreamers and doers, the movers and shakers who have planned The Gillespie Memorial, seem to have it on course to being more than just another Pro-Am Tournament. They're taking a big swing with their handle on history.
SARASOTA'S GOLF BEGINNINGS

Just a quick note to thank you and Mrs. Carey and the whole staff of volunteers who helped stage the Gillespie Pro-Am. It was a very nice event.

Please pass along my thanks to Mr. Siegel and all of Arvida for their support. I think your idea of bringing recognition to the Sarasota area as the golfing beginning in Florida is great. I also hope that the tournament expands itself into what you feel it should be.

Thank you again for working so hard.

Laurie Hammer
Boynton Beach

HICKORY HACKER RESULTS

Thanks for the added credit at the Pro Shop — although I didn’t think we had a chance, Lew Smither thought he would get something for our last day’s score.

To the many inquiries I have received at TTG & CC about the Hickory Hackers, I have informed them that Gary Wren had 82; Ron Garl 83; Dexter Daniels 85 and yours truly 86, therefore with my 11 handicap, I was low NET!!! Not only that but I was the best in costume for the wooden shafts.

Have a good time in the land of Kilts and Haggis.

Yesterday I received a custom made putter, complete with initials from a Mr. H. L. Letters, Works Manager for the Ben Sayers Clubs — guess this was to complete a full set of Scottish Clubs, Grats, no less.

Best to your bride.

Jim Young
Tampa

FSGA — TOWN & GOWN GOLF MATCH

I have seen a copy of your letter of 8 May to John Henry Macdonnell concerning the FSGA’s visit to St. Andrews on July 1-15 1978.

I have arranged for a Chapel Service to be held in the University Chapel on Sunday, 2 July, at 5:00 p.m. as this will tie in with the opening of our American Theological Summer School. We are also inviting representatives of the North East Fife District Council and of the Royal Burgh of St. Andrews Community Council.

We look forward to the Golf Match of Town and Gown against the FSGA on 4 July. We have confirmed with Mr. Buchanan, Secretary of the Links Management Committee, that we can use the New Course for this.

I am hoping to arrange a party of my own, perhaps on the Sunday preceding your party, but I am sure there will be great enthusiasm to come to any entertainment you are offering on 4 July.

Steven Watson
The Principal
University of St. Andrews / Scotland

REORGANIZE STATE AMATEUR FORMAT?

Congratulations on another fine state amateur championship tournament. The Presidents is a superb facility for an important golf tournament and apparently cooperated with the FSGA in every way possible.

I would like to take this opportunity to discuss the organization of flights and the distribution of prizes. Please do not consider this letter a complaint, it is only a discussion of what can happen when splitting players up into flights. As you know, my scores were 76-73-73-67 — 289. My 149 36-hole score placed me in the first flight, and my 289 72-hole score placed me third overall. But I was ineligible to win the silver prizes because I was in the first flight. Naturally, I feel like I should be eligible to compete for those prizes, regardless of flight, for the following reasons:

(1) Every player played the same golf course under the same conditions as every other player.

(2) The cut for the championship flight was a low score of 148 for only 20 players. I believe it was always 32 players in the past, and

(3) The caliber of players in the Florida State Amateur is becoming increasingly stronger. The three low scores of Sunday’s round came from the first flight and the second low round of the tournament came from the second flight on Saturday.

Please accept this letter as a possible subject for discussion at the Board meeting concerning the future State Amateur Championship. Again, congratulations to you and your staff on a job well done.

M. Craig Scott
Orlando

GILLESPIE PROMOTES GOLF

As public relations chairman for the West Central Chapter of the Florida Section P.G.A., I would like to thank you for your contribution and efforts in the Gillespie Pro-Am the success that it was.

Being in the golf business, I realize what hard work it takes to put on a tournament of this scale. Keeping this in mind, I would like to let you know that all your work and efforts are greatly appreciated.

Again, the chapter thanks you for helping to promote golf in the West Central Chapter Area.

Brad Snider
West Central Chapter
Florida Section, P.G.A.
Clearwater

LONGBOAT KEY QUITE A PLACE

Paula and I enjoyed our visit to Longboat Key and we appreciate the Carey’s hospitality. That is quite a place and when they build the other golf course it should be even better.

I was talking to Tommy Bolt and he says his course is now in the middle of Sarasota. Does he get good play?

Many thanks. Hope to visit with you again soon.

Freddie Haas
New Orleans

FLORIDA STATE GOLF ASSOCIATION
1978 EVENTS SCHEDULE

July 1-15, FSGA Scottish Golf/British Open Trip, St. Andrews, Scotland.
Aug. 3-4, State Junior Championship, Sunrise National, Sarasota.
Aug. 20, Annual Scholarship Tournament, Lone Palm, Lakeland.
Sept. 23-24, State Four-Ball Championship, Mayacoo C.C., West Palm Beach.
Oct. 14-15, State Seniors Four-Ball Championship, Vero Beach C.C.
Nov. 3-5, Life at Forty, Lehigh C.C., Lehigh.
Dec. 2-3, Holiday Four-Ball (King’s Inn, Sun City Center).

FSGA ANNUAL DUES $20.
EXPIRES JULY 1, 1979

INCLUDES:
- Membership/Handicap Card (members not on computer handicap system may have handicap updated monthly by pasting scores on back of card and mailing to FSGA office.)
- Tournament Schedule
- Entry Forms
- Newsletters
- GOLF GUIDE
- Contribution to Scholarship Program
- Special Golf Travel

PLEASE PRINT PLAINLY

Name__________________________________________
Street________________________________________
City__________________________________________ Zip Code________
Date of Birth________________________ Phone: Home________________
Handicap______Club__________________________ Office________________
(please include area code)

( ) New Member ( ) Renewal Amount Enclosed $____________

MAIL TO FSGA, P.O. DRAWER 1298, SARASOTA FL 33578

1978 FSGA STATE JUNIOR GOLF CHAMPIONSHIP
Conducted by: Fla. State Golf Association
AUGUST 3-4, 1978 SUNRISE NATIONAL C.C., SARASOTA, FLA.

Name________________________ Date of Birth__________ Age______
Address______________________ City________________ Zip_______
I am a current member of__________ club. My current handicap is________
Phone_______________________ School last attended_________

12-14 Division_________________ 15-17 Division_____________

ENTRY FEE OF $15 MUST ACCOMPANY THIS FORM AND MUST BE RECEIVED IN SARASOTA BEFORE JULY 27. 5 P.M. NO ENTRIES BY PHONE. NO REFUNDS ON CANCELLATIONS RECEIVED AFTER THIS DATE. IF YOU MUST WITHDRAW PLEASE BE COURTEOUS ENOUGH TO NOTIFY THE TOURNAMENT DIRECTOR AT (813) 366-4898 or call pro shop at (813) 924-1402. Entries are open to male amateur golfers who have registered in Fla. schools during the past year, have handicap of 15 or under and have reached their 12th birthday but not reached their 18th birthday by midnight of Aug. 4, 1978. There will be divisions for boys through 14 years old and 15 through 17. The tournament is 36 holes stroke play with 18 holes being played each day. All contestants must be members of FSGA member clubs. The low overall scorer will be the winner of the tournament regardless of age bracket. TROPHIES given in all divisions. Tie will be settled by matching cards starting on first hole, except for championship where there will be playoff.

Send entry to: FSGA, P.O. Drawer 1298, Sarasota, Fla. 33578
FIELD LIMITED TO FIRST 120 ENTRIES
PAIRINGS WILL BE MAILED JULY 28
Nearest motel accommodations: HOLIDAY INN, Osprey. Make reservations direct and advise you are with tournament to get rates of $19 double $26 four to a room. (813) 966-2121.

FSGA ONE DAY GOLF TOURNAMENT — LONE PALM GOLF CLUB
LAKELAND, FLORIDA — SUNDAY, AUGUST 20, 1978
!! FIELD LIMITED TO FIRST 120 ENTRIES ONLY!!

Name________________________ Date of Birth__________
Address______________________ City________________ Zip_______
I am a current member of__________ club. My current handicap is________
Home phone__________________ Office phone__________ Cart included in Entry Fee.

ENTRY FEE of $15 includes cart and must accompany this form. Regular members must include $20 ANNUAL DUES if not already paid or on FSGA Handicap System. Entry fee will be refunded only if withdrawal notice is received in FSGA office by 5 p.m. Aug. 15. Tournament is stroke play by handicap division 4-4, 5-4, 9-12, and 13 & over. First and second over-all LOW GROSS only. NET PRIZES in each division. Entries are subject to approval or rejection at any time by FSGA tournament committee.

Mail Entries to: FLORIDA STATE GOLF ASSOCIATION P.O. Drawer 1298 Sarasota, Fla. 33578
CALL LONE PALM FOR STARTING TIMES. (813) 683-3005. Pairings will be posted there Friday, August 19. If your entry is received after field is closed, you will be notified by return mail. NO ACCEPTANCE NOTICES WILL BE MAILED.
CARTER'S TAX PROPOSALS
MAY JEOPARDIZE YOUR GOLF GAME

GERALD F. HURLEY, Executive Director,
National Club Association

President Carter's tax-reform proposals to disallow deductions for club dues and entertaining, now before the House Ways and Means Committee, are the most serious threat to date to the future of private golf clubs.

Few golf club officials are aware of the amount of deductible business entertaining — including guest rounds, cart rentals, food/beverage purchases, member/guest tournaments, corporate outings, and so forth — which takes place in their clubs. The National Club Association (NCA), a Washington, D.C. based association which is conducting an extensive lobbying effort on behalf of the private club industry, has compiled survey results showing that 35% of golf club members deduct their dues and a high percentage deduct entertainment costs at clubs. The NCA believes these percentages are higher (up to 60-75%), at leading clubs in metropolitan areas. NCA studies conclude that if dues and entertaining expense deductions are lost, NEARLY HALF OF THE GOLF CLUBS TODAY WILL SUFFER REVENUE LOSSES OVER 30%, WHICH WILL FORCE MANY TO CLOSE; ANOTHER 45% WILL FEEL SIGNIFICANT IMPAIRMENT. JOB LOSSES WILL BE SUBSTANTIAL.

A bit of encouraging news came in late April when, to provide time to consider energy legislation, the House Ways and Means Committee cancelled its sessions to cast tentative votes on the President's tax reform proposals. Additionally encouraging is the speculation that the sessions are suspended indefinitely because of open disagreement between Mr. Carter and Committee members on his politically explosive reform proposals.

This delay in the proceedings improves chances of saving the dues and entertaining deductions in two ways. One, it gives club members another chance to send that all-important letter to their congressmen. Two, it could extend the legislative process, especially if the sessions aren’t resumed for weeks, into late summer when congressmen are impatient to get home for the elections.

A major concern of many in the club industry is that golf club members are misled by the news media when it has reported that Congress won’t sacrifice business lunch deductions (which is the current feeling), and they falsely presume that club dues are safe as well, which is not true. Deductions for business meals and deductions for club dues/entertaining are two different issues and the golf club community cannot rely on the restaurant industry to continue our lobbying fight after they have won theirs. IF THE WAYS AND MEANS COMMITTEE SPARES THE BUSINESS MEAL BE-

CAUSE OF ITS OBVIOUS POLITICAL IMPORTANCE, THE COMMITTEE MIGHT FEEL COMPELLED TO GIVE MR. CARTER "SOMETHING," NAMELY, DISALLOWANCE OF CLUB DUES AND ENTERTAINING EXPENSE DEDUCTIONS.

When the Ways and Means Committee resumes deliberations it will continue to make preliminary decisions on each section of the tax reform legislation and it is likely that whatever final bill does emerge will have to be approved as a package by the entire House of Representatives.

If tax deductions for club dues and valid business entertaining expenses are to be retained, every private club member and employee must contact his or her Congressional representative immediately and express opposition to elimination of these deductions. Letters, telegrams, and telephone calls should stress the following points:

1) Such valid expenses are incurred in the hope of making income, and they should reduce one’s taxable, gross revenue the same as rents, salaries, and transportation costs.

2) Dues are part of the cost of doing business, just like any other cost.

3) Clubs and employees would be hurt. At least two clubs out of five will lose more than 30% of revenue; many of them will not survive.

4) The taxpayer must prove the validity of his deductions, in any event.

To assume that most Representatives are sympathetic to the predicament of the private club member is dangerously naive. The question of club dues and entertaining expenses, commonly referred to prejudicially as the "three-martini lunch," is a populist issue which plays to the average, anti-fat-cat voter. Some in Congress oppose deductions on philosophical grounds and others oppose them because they believe their constituents are also against them.

Have you contacted your Congressmen?
If not, do it today!
US House of Representatives
Washington, DC 20515
(202) 224-3121

FSGA GOLF NEWS
Published by FSGA
P.O. Drawer 1298, Sarasota, Florida 33578
Phone (813) 366-4898

BULK RATE
U.S. POSTAGE
PAID
Permit No. 338
Sarasota, Fla.