Remarks to Commission on the Revision of Virginia's State Tax Code General Assembly Building, Richmond Virginia September 25, 2003

Mr. Chairman and Committee Members,

I am David Norman, Executive Director of the Virginia State Golf Association, and I am here to represent the Virginia Golf Summit Committee, which represents Virginia's golf industry. It is a collaborative entity comprised of four organizations, the VSGA that represents Virginia golf clubs and amateur golf, the Middle Atlantic PGA that represents Virginia's golf professionals, the Virginia Chapter of the Club Manager Association of America who run the clubs, and the Virginia Golf Course Superintendents Association who maintain the courses.

Virginia has over 300 golf courses and over 500,000 people who play golf. Virginia's golf industry employs thousands of Virginians and is an important part of Virginia's economy. The allure of our outstanding golf facilities has been a major component of the Commonwealth's thrust in tourism. The game is unique to other sports, as its long history includes reliance on principles of etiquette and courtesy, something we all try to teach our children. And it is the game of a lifetime, for young and old, offering physical exercise in the great outdoors.

From an industry standpoint, a tax on green fees would have severe effects. A few years ago, the legislature recognized the prospect of golf's effect on the Virginia economy, by investing in tourism and focusing on Virginia's wonderful resources in golf. Virginia was on its way to intercepting the lucrative Canadian and northeast markets from our competitors in the Carolinas and other destinations. Then budget cuts and other factors pulled the plug on this promotion, and the momentum was lost and the effort stalled.

This year the golf industry is reeling from the three-pronged attack of a long winter, a wet spring and a stalled economy. This year has been very difficult for the golf industry. Cutbacks by courses have caused the loss of jobs, and tourism and regular play is down. Throw a new tax on this significant piece of our economy and the effects would be devastating. It will put more people out of work and put the sport out of reach for many Virginians. In the old days, golf was viewed as an elitist sport, reserved for the rich. Not so anymore. Golf's growth is now coming from the segments of children, women and minorities. Programs like First Tee and Independence Golf Club are reaching out to Virginians who have never played before. "Hook a Kid on Golf" is a program with sites across Virginia, enlisting underprivileged children into this game that is not only fun, but also teaches life skills that put these kids on the right track. Virginia golf courses are stepping up with special programs for beginners all across the state. In addition, a record number of Virginia women are now enjoying the sport.

Now that golf is a game for everyone, do we really want to stifle it with a tax that certainly will affect children, women and minorities the most? I think not! Let's keep the momentum of bringing new kids of all economic and ethnic backgrounds into the game.

Please oppose this tax for the betterment of jobs for Virginians, the Virginia economy and the future of the Commonwealth through our children, who learn life skills through this grand and unique recreation.

Thank you.