My name is Jeff Voorheis, I'm the Executive Director of the Metropolitan PGA Section. Thank you for the opportunity to submit testimony in opposition to section 5 (SS) of House Bill 7410 that seek to repeal the sales tax exemption on activities in golf that are not currently subject to the sales tax.

The viability of the game of golf is paramount to our association and, most specifically, we are organized to represent the interests of the PGA Golf Professionals in our jurisdiction. Though most of our territory is in New York State, we do envelop Fairfield County and the professionals working at facilities in that area are members of ours. While we view the entirety of the proposed legislation as detrimental to the viability and sustainability of the sport, we are especially concerned about the livelihood of the men and women who make their living teaching and coaching girls, boys, women, and men how to play this great game, not to mention the values and life lessons that the wonderful sport of golf instills in its participants. The addition of a tax on golf instruction would cost the professional either by direct absorption of the tax, or the indirect effect of decreased demand because as already expensive amenity becomes cost prohibitive. In addition, PGA professionals already pay the state income tax on moneys earned through golf lessons, to pay the 6.35% sales tax on golf lessons amounts to double taxation on their income. Therefore, we most respectfully ask for the removal of this section from HB 7410.

We are very proud of golf’s history and traditions and the PGA professionals who are stewards of the game and encourage participation in this healthy lifestyle activity. As the key employee at a golf club or facility, PGA professionals are regularly the genesis of fundraisers that raise millions of charitable dollars annually. Understanding that there are differences between New York and Connecticut, I would feel remiss if not to mention an Economic Impact Study conducted here in 2007. I would be happy to share the 37-page report if there was interest, but would share the high-level findings here:

In 2007, the size of New York's direct golf economy was approximately $2.9 billion. Golf brings visitors to the state, drives new construction and residential development, generates retail sales, and creates demand for a myriad of goods and services. When the total economic impact of these golf-related activities is considered, New York's golf industry generated approximately $5.3 billion of direct, indirect and induced economic output, $1.6 billion of wage income, and nearly 56,600 jobs in 2007. With $2.9 billion in direct annual revenues, the golf industry supports economic activity comparable to several other important industries in the state: architectural services ($2.7 billion), women's apparel manufacturing ($4.4 billion), and semiconductor and electronic component manufacturing ($8.2 billion).

Even here in the Metropolitan NY area, including Fairfield County, where we are fortunate that many constituents earn high levels of income, we haven’t been immune to dips in golf participation due to financial considerations. Rather than increasing the taxes on golf, we should be creating programs to reduce the cost of an all-inclusive, outdoor sport that promotes fitness, camaraderie, sportsmanship, and fair play, in addition to providing jobs and economic benefit to so many constituents.

Respectfully submitted,

Jeff Voorheis