



April 9, 2020

The Honorable Ron Wyden
U.S. Senate
221 Dirksen Senate Office Building
Washington, D.C. 20510

ATTENTION: Ree Armitage

Dear Senator Wyden,

On behalf of the Golf Alliance of Oregon, we urge you to advocate for additional emergency support in the next coronavirus aid package for Internal Revenue Code Section 501(c) (5), (c)(6), and (c)(7) organizations, such as trade and professional associations and the employees of private clubs.

Our community is extremely grateful the Administration and Congress took swift action to help businesses, nonprofits and millions of Americans withstand the coronavirus pandemic, which jeopardizes our collective livelihood, welfare and safety. Provisions within the Coronavirus Aid, Relief and Economic Security (CARES) Act will prove vital to help stabilize our economy and keep Oregonians and Americans safe. We are especially thankful significant relief is provided to Section 501(c)(3) charitable nonprofit organizations through the Paycheck Protection Program (CARES Act; Section 1102), an expanded charitable giving incentive (Section 2205) and the employer payroll tax deferment (Section 2302), among others.

The CARES Act does not, however, provide sufficient and critically needed emergency funds to trade and professional associations in desperate need of support. Section 501(c)(5) and (c)(6) organizations can indeed access certain aid through an employee retention tax credit (Section 2301), and the Small Business Administration is accepting applications from 501(c)(5) and (c)(6) organizations for expanded Economic Injury Disaster Loans (EIDL; Section 1110). While helpful, it will be challenging for members of our community to qualify for aid and secure the funds they need to avoid bankruptcy. Moreover, statutory language for EIDLs is unclear in exactly how it treats associations.

We are also alarmed that trade and professional associations were seemingly removed from a previous draft of the CARES Act in which they had access to the Paycheck Protection Program. Countless associations are in dire need of these funds for their economic survival –and their members now, more than ever, rely on associations for critical support during these unprecedented times. Most associations also anticipate further losses in dues revenues, as members address their own economically precarious circumstances by cutting expenses, including association membership. Without support, Section 501 (c)(5) and 501(c)(6) organizations will be unable to continue to provide the services on which so many rely.





In addition, clubs that are classified at Section 501 (c)(7) organizations employ more than 500,000 American tax payers who are being furloughed or laid off because of the crisis. In Oregon alone, the golf industry is a \$2 million industry and provides 21,000 jobs. Golf is also a charitable engine, generating almost \$32 million annually in Oregon, much of this coming from events conducted at private clubs. Facing the same challenges of other small businesses – club employees should not suffer based on an IRS classification. Without relief like the Paycheck Protection Program, this crisis will have a long-lasting effect on the viability of many clubs and the income of a half million Americans as well as thousands of Oregonians.

Thank you for your thoughtful consideration and for your continued support of our state and country during this challenging time. Should you require further information or have questions of us, please feel free to reach out to the respective signatories below.

Respectfully,

Members of the Golf Alliance of Oregon:

Oregon Golf Association, Barb Trammell, CEO: btrammell@oga.org

Oregon Golf Course Owners and Operators Association, Liz Doyle, President:
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Oregon Chapter, Pacific Northwest Section, PGA of America, Dominic Marconi, Executive Director: dmarconi@pgahq.com

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