

Nicole Grohoski, Senate Chair

Kristen Cloutier, House Chair

Good afternoon, my name is Cathy Cobb, and I own Western View Golf and Pub, the capital's only golf course. My partner and I bought Western View in the fall of 1211 when it was a struggling business. It went to auction and since we were players there since the 1970's, we couldn't watch as it was being bid as either house lots or solar farms. It is the highest point in the city of Augusta, with a view of Mt. Washington.

I'm here today to support the sponsors of LD 2011, to rectify an egregious fault in the sales tax law, applying a retail level tax to personal property rentals of golf carts, pull carts, golf clubs, hall rentals, which includes personal property, and our golf simulator, all of which is used on our property. Since the present law passed, DAFS has never published rules to clarify what personal property we rent is subject to the tax. It is unlawfully vague. Further, there is no place on the Maine Revenue Tax Portal to report this.

Since the 1930's Western View has been the only affordable course in the area. Other courses were designed for wealthier clients with steep membership fees. It was built by local farmers as a public course. We have youth, blue-collar and senior players who will be impacted by this tax.

Today, we have more than doubled our membership and increased our youth membership incredibly. We sponsor many tournaments during the summer, fundraisers for Camp Bombazeen, youth scholarships, etc. We host students from local schools to get a golf experience, and participate with the Augusta Recreation Department to bring students out to get early instruction on grip, stance and swing. They pay us for the use of our

facilities, such as golf clubs and simulator, as well as getting out on the course. We feed them and promise to apply the fee against a membership for any family wanting to continue having their child play at our course.

Golf is a lifetime sport and for our clients, adding sales tax to our business will surely keep people away. It is not unusual for a parent to fill a visa card for their child to come out and play. Sorry, there is now sales tax. The youth either digs pennies out of their pocket, go home without playing or I eat it.

Please pass this bill to bring stability back to our business. Thank you for your time.