

C. I. F., SOUTHERN SECTION MONTHLY BULLETIN

Vol. 5

DECEMBER, 1941

No. 4

FEBRUARY COUNCIL MEETING ITEMS

The attention of all Council Members is directed to items 11, 13, 15, and 16 in the June Bulletin.

The form of reports (item 13) from leagues to the Council, on matters referred to the leagues for consideration, is a new procedure and should be carefully noted.

The fact that the State Track and Field Meet (item 11) is due to be held in Southern California this school year may influence the recommendation on that point.

If 39 inch high hurdles (item 15) are adopted it will mean building new hurdles for most of our schools. This may not be a good year for such a move.

THE 1941 CROSSCOUNTRY CHAMPIONSHIP

The Crosscountry Championship races will be run around the Municipal Golf Course in Long Beach on Saturday, December 13, starting at 10:30 A. M.

Three races will be run. The schools will be divided into three classes, those with attendance of less than 1000, those from 1000 to 2000, and those of over 2000.

Teams of ten boys may be entered by each school. Six boys of each team may run in the race and the first five on any team to finish will score points for their school. Entry blanks to all C.I.F., Southern Section schools were sent out December 2.

TRANSFER CASE MAKES TROUBLE

In one of our leagues a member school had played and won four league games of football by rather large scores.

It was then discovered that a member of the team, a transfer, had falsified in regard to his age and was ineligible. This falsification had not been detected in checking the registration slip, against transcripts from the school attended last year.

The league ruled that the four games in which the ineligible boy had played must be forfeited. This moved the school concerned from first to last place in the league standing, and ruined in a sense a league season of play for what is admitted by everyone to have been an exceptionally fine high school football team.

Situations of this nature have in them a good

deal of potential dynamite. League relations in this case were excellent and the matter was well handled. The case was viewed with regret by every school in the league.

Because of the possibilities for trouble in such cases we renew recommendations made three years ago.

- (a) That the C.I.F., Southern Section adopt a regular transfer form for athletes.
- (b) That this form properly filled out by the last school attended be on file for all transfers who wish to compete in athletics.
- (c) That a committee in each league O. K. this transfer information before a boy may compete.
- (d) That in case ineligibility is later discovered that no forfeitures of games or points won be required.

REGIONAL CONFERENCE ON HIGH SCHOOL ATHLETICS

The National Federation of State High School Athletic Associations held a regional conference in Salt Lake City on November 21 and 22.

Mr. Normal Hayhurst, Mr. Harry J. Moore, and Mr. A. B. Ingham attended from the C.I.F.

A brief report by Mr. Hayhurst follows.

Mr. K. E. Weight, President of the National High School Athletic Association, opened the regional conference at the Hotel Utah, with representatives from the following states: South Dakota, Oregon, Idaho, California, Wyoming, Colorado, Nevada, and Utah.

Mr. Weight welcomed all of the delegates and stated that out-of-state representatives were to be guests of the Utah Association for the high school championship football game, which was to be played at the University of Utah stadium, and for the Association's banquet, which was to be held in the Hotel Utah Friday evening.

Following this, he introduced Mr. H. V. Porter, Executive Secretary of the National Federation of State High School Associations. The entire morning session was devoted to a discussion on the Philosophy of the Inter-scholastic Football Rules and possible improvements for 1942. Mr. Porter stated that the inter-scholastic rules had developed rapidly, with emphasis being placed on the protection and welfare of those participating. He traced the growth of the present rules, which originally were a modification of English Rugby football. The rules of today have resulted from an extensive study conducted in all states in the Union to ascertain what the

CALIFORNIA INTERSCHOLASTIC FEDERATION, SOUTHERN SECTION

SOUTH PASADENA HIGH SCHOOL
South Pasadena, California PYramid 1-1707

Le Roy Allison, Principal Vista High School,
President of the Council

Executive Committee

Kinter Hamilton, Principal Harvard School
President.

B. L. Bergstrom, Principal El Monte High School

Ernest W. Fischer, Principal Chaffey High School

Normal C. Hayhurst, Principal Hervert Hoover
High School (Glendale)

Earl Thompson, Principal Claremont High School

Seth F. Van Patten, Commissioner of Athletics

schools desired as a part of a broad physical education and health program.

During the past ten years, many important changes have resulted in simplifying the rules so that they would be better adaptable to the welfare of the contestants.

Mr. Porter stressed the need of direct contact between superintendents, principals, and coaches with the boys taking part in the athletic games, in order to make high school sports function better as a part of the educational program. In so doing, the school can develop in the boys and girls a moral fibre that will be theirs to use when the present emergency is ended. The speaker went on to say that some way should be devised so our athletic program will be of greater benefit to all students, instead of only to those possessing the best physique.

In introducing the inter-scholastic rules, Mr. Porter stated that effort was being made to hold to penalties resulting during three periods of play, which have a time element:

1. Those fouls committed when the ball is dead.
2. Those committed as the ball is being put into play but before it has actually been snapped.
3. Those fouls committed after the ball has been snapped until it becomes dead again.

He pointed out that professional football has adopted many features of the high school rules. He also stated that several sections of the United States have experimented with the molded football and that in his opinion, the molded football would, in the next year or so, be as popular as the molded basketball.

During the afternoon Harry Moore of Woodrow Wilson, Long Beach; Mr. A. B. Ingham of Pacific Grove, and I attended the Class "B" State Championship football game in the University stadium; the game being played between Bingham and Park City High Schools. The

Bingham team won by a score of 13-0. The temperature was near freezing and the line markers were placed on snow banks approximately six feet in depth; quite different from weather conditions at our Southern California games.

The Utah people were very hospitable, but they failed to furnish any red flannels! All three of us attending from California felt that we were sitting on cakes of ice, but we managed to stay until the game was over.

Friday evening was given to a panel discussion on the following topics:

1. Athletic Benefit Program
2. Statewide Machinery for Communication and Contacts
3. Relation of Athletics to National Preparedness
4. Statewide Program in Game Administration
5. The Sanctioning of Meets and Interstate Contests
6. Relation of State Associations to Other Groups.

We found that all the states have more or less the same problems and are handling them very much as we are in Southern California.

Mr. Ingham gave a splendid talk on our plan of athletic insurance as carried on by our State Association, while Mr. Ray M. Berry, of Idaho, gave an interesting address on the requirements for competition in the several states and with the maximum award that might be given by the school. (If any are interested, Mr. Berry's summary can be surveyed in the C.I.F. Office.)

Saturday morning was given over to a discussion of the basketball rules with the instructions as to the best procedure to insure a successful season, which are as follows:

1. Require all boys participating in basketball to have a physical examination.
2. Use more time-outs during each game.
3. Observe cleanliness of dressing rooms and equipment.
4. This being the golden anniversary of basketball, exercises to stimulate interest in the game should be held.

The rest of the morning was given over to a discussion regarding the most satisfactory procedure to follow to standardize officiating in all sections of the United States.

—N. C. Hayhurst.

FOOTBALL IN THE IMPERIAL VALLEY

The Imperial Valley Officials Association held its annual banquet at the Sherwood Cafe in El Centro on Monday evening, November 24.

The Commissioner of Athletics for the C.I.F., Southern Section, accepted an invitation to attend the meeting and discuss with the group the educational plans being followed by the Southern California Football Association.

A few of the outstanding features of the football situation in Imperial Valley together with

some of the developments which have been worked out by the Officials Association we think should be passed on to all of our member schools.

All high school fields in the Valley are lighted and all games are played at night.

Class B and Class C games in football are not played, but five of the Valley schools play what they designate as their Class B schedule. These games are played by what is in reality the reserves of the Class A or "Varsity" squad.

For all Class A games, four officials are employed, and for the Class B game they use three. The pay for the "Varsity" is \$7.50 per man and for the reserve games \$6.00.

Until about three years ago when the Imperial Valley Officials Association was organized, officials for most of the games were brought in from the San Diego Association. Now the Valley men keep the money that went as fees and transportation expense at home. The officials also get the training and fun that goes with officiating the games. The officiating for the present season was reported to be very satisfactory.

Interest in the high school games by the residents of the Valley is very intense. The income at the gate is frequently in excess of \$1000.00 per game.

Twenty men attended the Officials banquet. A fine spirit of fellowship and cooperation was very evident. The Valley high schools are to be congratulated upon the way the problem of football officiating is being handled.

MORE TAX INFORMATION

TREASURY DEPARTMENT WASHINGTON

Office of Commissioner of Internal Revenue

November 7, 1941

Long Beach Public Schools,
Administration Building,
Long Beach, California

Gentlemen:

Reference is made to your letter dated October 20, 1941, in which you request to be advised as to the application of the tax on admissions imposed by section 1700 (a) of the Internal Revenue Code, as amended by section 541 of the Revenue Act of 1941, to charges made by the Long Beach Public Schools under certain circumstances.

With respect to the student activity ticket sold by a secondary school for \$5.00, which entitles the student to a subscription to the school paper valued at 50 cents and to admission to a number of athletic events and other school affairs, that part of the charge for the ticket which is applicable to the admissions represents an amount paid for admission by season ticket of subscription and is subject to a tax of 1 cent for each 10 cents or fraction thereof. Therefore, if 50 cents of the total charge of \$5.00 for the ticket covers privileges other than admissions and the remain-

der of the amount paid for the ticket is applicable to the admissions, the student purchasing the ticket is liable for a tax of 45 cents.

If the student activity ticket entitles the holder thereof to admission to certain functions at reduced rates, the purchaser of the ticket is liable for the tax applicable to the student activity ticket at the time he purchases it, and, in addition, each time he is admitted to a function at a reduced rate he is liable for the tax based on the reduced rate at which he is admitted.

Students admitted at reduced rates by reason of the fact that they are holders of activity tickets are not admitted under circumstances under which an admission charge is made to other persons, and, therefore, they are liable only for tax based on the amount actually paid by them for admission.

In regard to the matinee dances for which admission charges of 15 cents for men and 10 cents for women are made, it is held that in the case of dances women are not admitted under the same circumstances as the men and are liable for tax only on the established price of admission to women. Therefore, the men admitted to the matinee dances for 15 cents are liable for a tax of 2 cents and the women admitted for 10 cents are only liable for a tax of 1 cent.

The above ruling applies only in the case of dances, and women admitted to any other place at a price less than the price of admission to men, are liable for tax based on the established price of admission to men for the same or similar accommodations.

In the case of the football games where the general admission charge is 50 cents and children are admitted for 30 cents, it is held that children 12 years of age or over who are admitted for 30 cents are admitted at a reduced rate and the tax due thereof is 5 cents, based on the established charge to others of 50 cents, regardless of whether or not separate sections are reserved for the children. However, it is held that students of a school admitted to athletic games or other affairs at their own school, are not admitted under circumstances under which other persons not connected with the school are admitted, and if admitted at a reduced rate are liable for tax only on the reduced price at which they are admitted.

With respect to the complimentary passes issued by the football conference to certain administrators and coaches, if the administrators or coaches are admitted free to the games for the purpose of performing special duties, they are not liable for tax, but if they are admitted free to games, between schools with which they have no connection, and are merely spectators, they are liable for tax based on the established price of admission to others for the same or similar accommodations.

In regard to the student activity tickets issued by a high school for 50 cents which entitle the

purchaser thereof to the school paper and to admission to activities and functions at reduced rates, there is no objection to the use of the ticket showing school paper 25 cents, reduced admission 22 cents, tax 3 cents, and total 50 cents.

Students holding the activity tickets who are admitted for 15 cents when the price of admission to others is 25 cents, are not admitted under circumstances under which the charge of 25 cents is made to others, and, therefore, they are liable for tax only of 2 cents, based on the reduced price at which they are admitted, regardless of whether a common grandstand is used or separate sections are reserved for the holders of the activity tickets.

In regard to activity tickets issued by a high school to the students and to members of the faculty which entitles the holders thereof to reduced rate admissions to activities and functions, if the faculty members holding the tickets are admitted for 30 cents when the general admission charge is 50 cents for adults, they are liable only for tax of 3 cents based on the reduced price at which they are admitted, regardless of whether they are permitted to sit with the general public or are only entitled to sit in a separate section reserved for student body members.

Members of the faculty who are admitted at the reduced rate of 30 cents by reason of the fact that they are holders of activity tickets, are not admitted under circumstances under which the charge of 50 cents is made to others, and, therefore, they are liable only for the tax applicable to the reduced price at which they are admitted.

With respect to the carnivals held in the elementary schools by Parent-Teacher Associations and student and faculty groups, charges for pony rides are not taxable unless they are conducted in an enclosure and all persons admitted to the enclosure are required to pay the charge made for the pony ride. Charges for fortune telling are not taxable as an admission charge. It does not appear that charges made for the bean bag game and fish pond represent charges for admission.

In reply to your question as to whether, for the purpose of the admissions tax, there is any distinction to be made when students of "X" school attend functions of their own school, but when they attend functions of "Y" school in the same district, you are advised that students of a school admitted to affairs held at their school are admitted by reason of their connection with the institution, and if admitted free, are not liable for the tax. If they are admitted at a reduced rate, they are liable for tax on the amount actually paid by them for admissions.

Accordingly, students of "X" school admitted to functions at their own school, are not liable for tax if admitted free, and if admitted at a reduced rate are liable for the tax based on the re-

duced rate at which they are admitted. However, if they are admitted free or at a reduced rate to functions at "Y" school in the same school district, they are liable for tax based on the established price of admission to others for the same or similar accommodations.

Children under 12 years of age, when admitted free, are not liable for tax, and when admitted at a reduced rate, are liable only for the tax on the reduced price at which they are admitted, regardless of whether the admission is to an affair at their own school or at some other school, and if they are admitted for less than 10 cents, they are exempt from tax.

Respectfully,
(Signed) D. S. Bliss,
Deputy Commissioner.

THE GOLDEN JUBILEE FOR BASKETBALL

In 1891, Dr. James Naismith invented the game of basketball. The game was started in Springfield, Massachusetts.

A national organization has been formed with the purpose of raising \$300,000.00 to build in Springfield, Massachusetts, a Basketball Hall of Fame as a tribute to the founder of the game, Dr. James Naismith.

Basketball teams over the United States and Canada are being urged to arrange a Golden Jubilee game. The income from the game it is requested be given to the Hall of Fame fund.

The project will be referred to our Executive Committee for recommendation to our member schools.

FINANCIAL REPORT

ASSETS

In savings account, Nov. 1.....	\$2500.00
In checking account, Nov. 1.....	318.18
Annual dues received during November.....	642.98
TOTAL.....	\$3461.16

EXPENDITURES

Refund to Bonita High	
School on dues.....	\$ 3.31
Postage and mileage, July-October, inclusive.....	89.73
U. S. Revenue Dept.	10.00
Leslie C. Mock, Printing and supplies.....	92.86
Phone bill for October.....	40.75
Virginia Comeau, Oct. salary..	50.00
Virginia Comeau, overtime.....	5.00
Seth F. Van Patten, October salary.....	240.00
TOTAL.....	\$ 531.65

BALANCE, December 1.....	\$2929.51
In savings account.....	2500.00
In checking account.....	419.51