

# C. I. F., SOUTHERN SECTION MONTHLY BULLETIN

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## C.I.F. RULED EXEMPT FROM ADMISSIONS TAX ON PLAYOFF GAMES

With the aid of Mr. A. B. Ingham, Executive Secretary of the State C.I.F., and also of Mr. H. V. Porter, Executive Secretary of the National Federation of State High School Athletic Associations, the C.I.F., Southern Section has convinced the L. A. Internal Revenue Office that the C.I.F. is exempt from admissions taxes on all playoff games.

When the matter was first raised by the Los Angeles Internal Revenue Service, they ruled that all playoff games would be subject to the tax, since they felt the law provided for exemption only for secondary schools, with faculties and pupils. The Commissioner of Athletics pointed out that the C.I.F. was a school organization, and that all proceeds of the playoff games went to the benefit of the schools. The L. A. Internal Revenue Office stated that their opinion was that the exemption law applied only to schools, and that their Washington, D. C., Internal Revenue Office would have to rule if an exception were to be made.

Mr. William W. Russell, C.I.F., Southern Section Commissioner, immediately got in touch with Mr. Ingham and Mr. Porter, who knew of similar cases throughout the United States, where it had been held that the State High School Athletic Association was exempt from tax on playoff games. The Oregon State Athletic Association had been ruled exempt by the Commissioner of Internal Revenue in Washington, D. C. A copy of the letters requesting the exemption and a copy of the letter granting exemption to Oregon was forwarded to Mr. Russell by Mr. Ingham. Mr. Porter also sent copies of letters concerning similar rulings on other State Athletic Associations.

When these letters, and particularly the letter from Washington, D. C., granting exemption to the Oregon State Athletic Association, were presented to the Los Angeles Internal Revenue Office, they were willing to change their opinion, and rule the C.I.F., Southern Section exempt from the tax.

The ruling is important for two reasons. First, it establishes for the future that the C.I.F. will not need to worry about admissions taxes on its playoffs in all sports. Secondly, it saves the schools involved in the football playoffs approximately \$8,000.00.

The values of participation in the National Federation program are manyfold.

## PARTICIPATION IN BASEBALL TRYOUT CAMPS MAKES BOYS INELIGIBLE

With the coming of the baseball season, attention is invited to C.I.F. Rules which provide that any high school boy who takes part in any public tryout for a professional team automatically loses his privilege of future C.I.F. eligibility. Many of the professional baseball clubs will be holding tryout camps in this area soon, and baseball coaches and players are cautioned to discourage high school boys from participation.

The present agreement between Professional Baseball and High School Athletics is that no boy shall be signed to a contract prior to his graduation. Baseball scouts are prohibited by baseball law from signing a boy before he graduates. If a boy should make some agreement with a baseball club before he graduates, the boy would lose his high school eligibility, and the Commissioner of Baseball would refuse to acknowledge the contract and prohibit that baseball club from signing that boy at any time in the future.

The Hollywood Baseball Club recently held a tryout camp. Their invitations sent out specifically state that a boy must have graduated, or his class must have graduated, in order to be eligible to attend their camp. We hope that all Baseball Clubs in this area will not permit high school boys to attend their camps, and cooperate with C.I.F. Rules.

## FEDERAL ADMISSIONS TAX EXEMPTION PROCEDURE REVISED

A recent ruling of the Bureau of Internal Revenue in Washington, D.C., now makes it possible for a School District to apply for and receive a blanket exemption for all secondary schools in its district from collection of federal admissions taxes. Previously, each high school was asked to file for its exemption; but it is now possible for a district to get exemption for all schools on the one application.

The Bureau ruling reads:

"The Bureau has reached the conclusion that organizations which are exempted from the admissions tax by section 1701(a) of the Code, as amended, such as the schools which comprise the XXX School District, may be granted blanket exemptions covering any affairs (except those which are specifically set forth in the statute as nonexempt) held for their benefit during the period of a year. The nonexempt affairs referred

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# CALIFORNIA INTERSCHOLASTIC FEDERATION, SOUTHERN SECTION

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## GUEST EDITORIAL

### "A SUCCESSFUL SEASON"

The following editorial printed in the Wisconsin Bulletin, publication of the Wisconsin State High School Athletic Office, was written by Mr. C. B. Fagan, of that Office.

There is no better time than the season's end to determine whether or not a football or basketball season was successful. Educationally, success cannot be measured by the games won and lost nor by the final place in the conference standings.

The season must be evaluated according to more important criteria. It has been successful and has served an educational purpose if the participants generally have learned:

1. the importance of being prompt.
2. the value of regular hours and habits.
3. that abstinence contributes to efficiency.
4. the value of a good diet.
5. to control their tempers.
6. that characters are strengthened through sacrifice.
7. to take orders and the meaning of discipline.
8. that the individual must work for the welfare of the group.
9. to exercise judgment and to think for themselves quickly and decisively.
10. to accept misfortune with serenity.
11. there is fun in good competition.

Your season has been successful only if your boys have progressed toward these educational objectives.

## MINUTES OF COUNCIL MEETING FEB. 2, 1952

The C.I.F., Southern Section Council meeting of February 2, 1952 was called to order by President A. G. Ogborn at 9:30 A.M. in the Library of the Mark Keppel High School, Alhambra.

The roll of C.I.F. League Representatives was called:

Arrowhead—M. L. Rafferty, Jr.  
Bay—William Smith  
Catholic—Brother Augustin  
Citrus Belt—Ernest Payne  
Coast—Earle Holmes  
Desert-Inyo—Keith Gunn  
Foothill—A. G. Ogborn  
Imperial Valley—Absent  
Metropolitan—Joseph Rindone, Jr.  
Mount Baldy—Absent  
Orange—Absent  
Pacific—Robert Gray  
Parochial—Father James Murphy  
Pasadena Jr. High—Absent  
Pioneer—Absent  
Preparatory—Pat Dowd  
Riverside County—D. G. Brumwell  
San Diego City—Marvin Clark  
San Gabriel—Oliver Corbin  
San Luis Obispo—George Flamson  
Southern—Absent  
Sunset—Robert Farrar  
Tri-County—S. Chester McIntosh  
Tri-State—Murrell Miller  
Tri-Valley—John Taylor  
Ventura—Harry Bigger  
State C.I.F. Representative—Harry J. Moore  
Commissioner of Athletics—William W. Russell  
Executive Committee—B. L. Bergstrom  
Executive Committee—Winston Nelson  
Executive Committee—Harvey J. Holt

1. It was moved by Mr. Corbin, 2nd by Mr. Gunn, and carried that the Minutes of the December 15 Council Meeting, as published in the January 1952 Bulletin, be approved.
2. Mr. Russell gave a report announcing the re-entry of Palo Verde High School into the Tri-State League, and the withdrawal of their application for entrance into the Imperial Valley League. This meets with the approval of both Leagues, and Palo Verde High School.
3. Mr. B. L. Bergstrom, Chairman of the Releaguings Committee, gave a report of his committee's work. They recommend that the new Rancho High School of Whittier be placed in the San Gabriel Valley League effective September 1952. They discussed the problems of some of the other schools where geography and size of schools have made for situations where all schools in that area are not completely happy. It was moved by Mr. Gunn, 2nd by Mr. Corbin, and carried that Rancho High School be placed in the San Gabriel Valley League in September 1952. It was moved by Mr. Moore, 2nd by Mr. Gray, and carried, that the Releaguings Committee be empowered until June 1952 to place schools in Leagues, if agreeable to the schools and leagues involved, without further Council approval.

Mr. Bergstrom stated he felt there would be no need for any major realignment in the various Leagues this year. The Tri-Valley League has worked out their own problems within their group, and releguing in that area is not necessary now.

4. Mr. Harvey Holt, Chairman of the Committee on the problem facing smaller Catholic high schools in their foundation year, regarding the ineligibility of boys transferring from other schools, reported for his committee. The Committee recommends no change in the present transfer rule. It was moved by Mr. Clark, 2nd by Mr. Bigger, and carried, to accept the Committee report.

5. It was moved by Mr. Moore, 2nd by Mr. Gunn, and carried that in all playoff competition where team "A" meets in its second round game another team "B" which has drawn a bye, determination of the site of the game will be as follows: If team "A" has played its game at home, then its second round game will be played away; If team "A" has played its game away, then its second round game will be played at home.

(Note: This is a change in the Blue Book, pages 24 and 25, paragraph 7.)

6. It was moved by Mr. Moore, 2nd by Mr. Taylor, and carried that the recommendation of the wrestling coaches relative to illegal holds be approved. The figure four hold on head and body, and the double wristlock hold are now illegal in C.I.F., Southern Section wrestling championship competition. Plans to conduct the 1952 Wrestling Championship in a manner similar to the 1951 Tournament were approved. Finals will be held at Whittier HS March 1, 1952.

7. 1952 Basketball Championships were discussed by Mr. Russell. It was moved by Mr. Nelson, 2nd by Mr. Gray that the Central Group Basketball Playoffs for 1952 be held on Tuesday, February 26, Friday, February 29, Tuesday, March 4, Friday, March 7, with Finals Saturday, March 8. It was moved by Mr. Gunn, 2nd by Mr. Dowd, and carried that the Northern Group Basketball Playoffs for 1952 be held on Tuesday, March 4, Friday, March 7, and Finals Friday, March 14. First round games in the Northern Group may be played earlier if agreeable to both schools. It was moved by Mr. Rindone, 2nd by Mr. Bigger, and carried, that the Southern Group 1952 Basketball Playoffs be held on Friday, February 29, Tuesday, March 4, and Friday, March 7. It was moved by Mr. Corbin, 2nd by Mr. Nelson, and carried that the plan outlined by Mr. Russell calling for single games in one of the two competing communities, be adopted.

8. It was moved by Mr. Clark, 2nd by Mr. Brumwell, and carried that the President appoint a Committee to evaluate playoffs in all sports, and to report to the Council at the May meeting.

Mr. Oliver Corbin of Covina HS was appointed Chairman of the Committee.

9. It was moved by Mr. Clark, 2nd by Mr. Farrar, and carried to empower the Track Committee, under the Chairmanship of Mr. Bruce Lawson of Keppel HS, to develop the plan for the 1952 C.I.F. Track Championship Meets to be held May 3, 10, and 17.

10. It was moved by Mr. Holmes, 2nd by Mr. Smith, and carried that the Council regulate Basketball Invitational Tournaments for the 1952-53 season in the same manner as in the 1951-52 season. Mr. Russell announced that Invitational Basketball Tournaments would be approved during December, during the week of Jan. 5-10; and during the week of February 2-7. Leagues whose teams wish to enter basketball tournaments are asked to leave these dates open on their league basketball schedule for 1952-53.

11. It was moved by Mr. Gray, 2nd by Mr. Rindone, that for the 1952 football season, the C.I.F., Southern Section use National Collegiate Football Rules. After some discussion, it was moved by Mr. Smith, 2nd by Mr. Clark, and carried, to lay the matter on the table until the May meeting of the Council.

12. During the discussion of football rules, it was suggested that a poll be taken on preference for Collegiate or Federation Football Rules. The Commissioner offered to poll both the football coaches and the principals, and to tabulate the results for presentation to the Council in May.

13. Lompoc HS had written to the Council asking for special permission to hold the Lompoc Relays on March 15, 1952. This date was not one of the dates set up by the Council for Invitational Track Meets for 1952. After discussion, it was moved by Mr. Corbin, 2nd by Mr. McIntosh, and carried that the request not be granted.

14. It was moved by Mr. Moore, 2nd by Mr. Gray, and carried, that the Track Committee consider a recommendation by Mr. Ernst Hartmann of Compton HS to approve the entire month of March 1953, and the first week in April 1953 as approved dates for Invitational Track Meets.

15. It was suggested that the C.I.F. Office secure a report from the various men who appoint officials for some leagues, relative to the remuneration they receive for this task.

16. It was recommended to the Executive Committee that they consider setting up the playoff schedule for the succeeding year of each sport, immediately after the end of that current year's sport season.

The cafeteria staff of the Mark Keppel prepared a delicious luncheon for the Council members, and immediately after the luncheon, the meeting was adjourned.

Respectfully submitted,  
William W. Russell  
Commissioner of Athletics



## WATER POLO LEAGUE RESULTS

Whittier High School and Downey High School dominated the water polo leagues this past season, with Whittier making a clean sweep in the Free Lance League by capturing the titles in all three classes, A, B, and C.

Downey won both the A and B titles in the Coast League, and a full slate was not held in C competition.

The league results were as follows:

### FREE LANCE LEAGUE

	"A" Team		"B" Team		"C" Team	
	Won	Lost	Won	Lost	Won	Lost
Whittier	7	1	7	1	8	0
El Segundo	5	3	7	1	4	4
Fullerton	4	4	1	7	1	7
Huntington Beach	3	5	1	7	5	3
Inglewood	1	7	4	4	2	6

Whittier won "B" playoff from El Segundo 13-4.

### COAST LEAGUE

	"A" Team		"B" Team		"C" Team	
	Won	Lost	Won	Lost	Won	Lost
Downey	8	0	8	0		
Wilson	4	4	6	2	3	3
Jordan	4	4	4	4	0	6
Polytechnic	3	5	2	6	3	3
Compton	1	7	0	8		

## FEDERAL ADMISSIONS TAX EXEMPTION

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to include wrestling matches, prize fights, or boxing, sparring, or other pugilistic matches or exhibitions; carnivals, rodeos, or circuses in which any professional performer or operator participates for compensation; or any motion picture exhibition.

"Accordingly, the schools affiliated with the XXX School District will, upon application therefor, be granted blanket exemptions with respect to any affairs held for their exclusive benefit during the course of a year, provided that the privilege afforded such schools of securing exemption on an annual basis shall not be construed as extending to events of the type which are not within the statutory exemptions and that the schools recognize their liability for collection of the admissions tax in connection with such events."

## BASKETBALL CHAMPIONS THROUGH THE YEARS

### C.I.F., Southern Section Champions

- 1917—Fremont, Oakland (State Champion)
- 1918—Hollywood
- 1919—No Champion
- 1920—Orange
- 1921—Long Beach Poly
- 1922—Alhambra
- 1923—Huntington Park
- 1924—Inglewood
- 1925—Chino
- 1926—Fillmore
- 1927—Huntington Park
- 1928—Santa Monica
- 1929—No Champion
- 1930—No Champion
- 1931—Whittier
- 1933—Hoover of Glendale
- 1937—Tustin
- 1938—Whittier
- 1939—Long Beach Poly
- 1940—South Pasadena
- 1941—Hoover of Glendale
- 1947—Mt. Carmel
- 1948—Whittier
- 1949—Ventura
- 1950—El Monte
- 1951—Compton
- 1952—? ? ? ?

### Northern Group Champions

- 1950—Needles
- 1951—Ventura
- 1952—? ? ? ?

### Southern Group Champions

- 1950—Chula Vista
- 1951—Bonita
- 1952—? ? ? ?