

Good afternoon,

I will like to submit testimony to highlight concerns around the proposed changes to tax exemptions for golf courses in the state. I am proud to be the President/CEO for The Lyman Farm located in Middlefield. We are owners and operators of 45 holes of public golf and have been so since 1969. The golf industry is undergoing extreme pressure due to a changing market which includes an effort in the area of municipal golf courses to upgrade their facilities and over the past 2 decades these facilities have proven to provide strong competition for the public golfer. Competition is healthy if the playing field is level. Privately held golf operations are at a distinct disadvantage when coping with rising cost of doing business which has proven difficult to recover from the consumer. Those same cost pressures apply to golf operations operated by municipalities. Where a major disadvantage exists is the tax burden that privately owned golf course operators must bear versus their municipal counterparts. Whether the taxes are levied on machinery and equipment or property improvements if the municipalities do not have to carry the same burden it is clearly an advantage to their operation.

As pointed out today's golfer has many more options when considering recreational activities and any consideration to passing through an additional cost to the consumer through a sales tax would have an equally dampening effect on our ability to stay in business.

Our golf operations here in Middlefield provide employment for 15 full time employees and up to 75 seasonal employees. Additional tax burdens will inevitably put those jobs in jeopardy.

Thank you for considering my concerns as you wrestle with the budgetary process.

Sincerely
Steve Ciskowski
President/CEO
The Lyman Farm, Inc.
D/B/A Lyman Orchards
860-349-6002

SCiskowski@LymanOrchards.com