

Bears answer Rams challenge

by Mark Spector

On Saturday September 7 the Golden Bear football team will travel to Regina to play an exhibition game against the Regina Rams of the Prairie Junior Football League.

Normally an exhibition match up like this would not raise many eyebrows around the CIAU. But the fact that it pits a Canadian college team against a junior club has raised the ire of a few Bear head coach Jim Donlevy's peers around the league.

A Golden Bear football team has not answered the challenge of a junior club in 35 years.

"I think it is time to put our money where our mouth is" says Donlevy of university footballs claim of superiority over the junior football program. "Anybody who knows football can see that we play in a tougher football league than the Regina Rams. But if they beat us

they can say that they were the better team on that day."

There in lies the problem for university football coaches around the country. If the Bears fail to defeat the Rams on Saturday, every junior team in Canada may be on the phone to their local university club on Monday challenging them to the big grudge match.

Aside from the obvious embarrassment of losing one of these games, there could be repercussions on an already minuscule number of football fans whose dollar these teams battle over in some cities.

Ideally, most college coaches would rather not be forced to "put their money where their mouths are." They would prefer that everybody considered CIAU football to be the best product, and that's that.

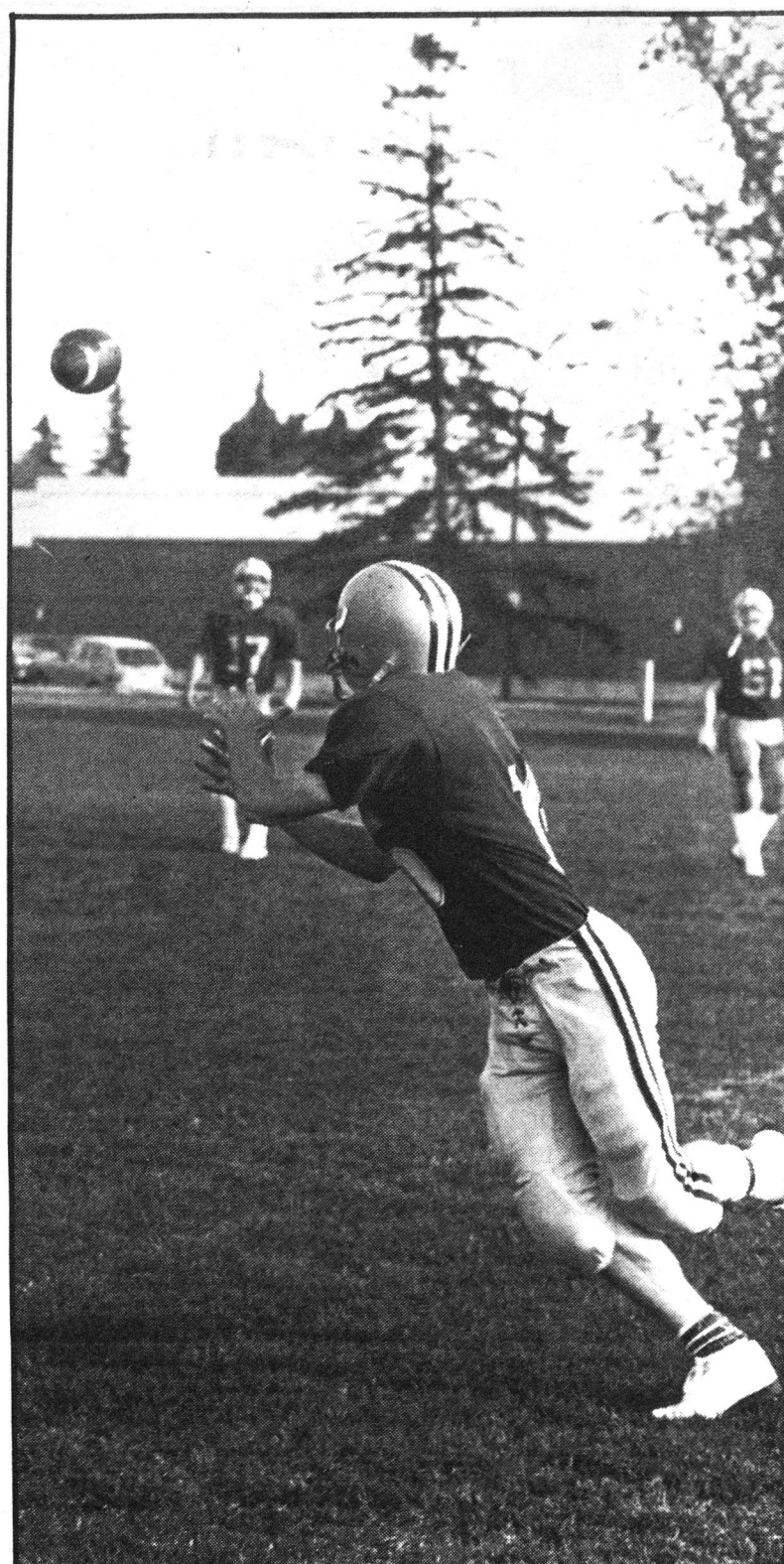
Realistically, college coaches need not worry. It is a fact that every year there

are many young players hopeful of making the university squad that are sent back down to the various junior teams across Canada from which they hoped to graduate.

It is also a fact that if the Regina Rams come close to or upset the Bears, it can be attributed to this being their fourth game of this season as opposed to Alberta's second. Regina's record in the PJFL is 4-0.

The Regina Rams are one of the top junior football teams in Canada and have an offensive line that is as big as any college line in the country. And if you think that this story is nothing more than a set up for Alberta in case they lose, look again.

If Regina wins on Saturday it means that they were the better team on that day. But put the Rams in the CWUAA and they would hardpressed to win two of eight games against university competition.



Quarterback and receivers tune up for Rams.

Photo Bill St. John

Reagan's tax plan deemed offside

by Dean Bennett

This week, American president Ronald Reagan returns to Washington to begin the fight to implement his simplified and streamlined tax reform plan; a plan that might be the kiss of death for the National Hockey League in the U.S.

The rationale behind this plan is to patch up an Internal Revenue Code currently riddled with loopholes that cater to special interest groups. His revised system is designed to be fairer to all.

In this interest of fairness, one clause of the plan will stop business from deducting the cost of ticket purchases to entertainment events. This clause could have debilitating effects on professional sports in the United States, especially the National Hockey League; over 60 percent of NHL ticket sales in the States are to businesses.

James Symington, a former Missouri Congressman, and, at one time, an attorney for the NHL who dealt specifically with this issue, sees this tax clause as a nightmare.

"A very high percentage of income for the hockey franchises is derived from business, particularly small business. By income, I mean ticket sales," he said. "The league would suffer but this would be almost a lethal blow to some of the franchises. This would certainly encourage a (franchise) shift. Some communities could expect to lose their teams."

A loss of ticket sales, though, would also mean that the teams, the surrounding communities and the government would suffer from a financial "ripple effect."

"If fewer people attend games, then there will be less tax to be made off other items like concessions and parking," said Dan Leary, Director of Information for the NHL. "There would be less tax on all the establishments which make money due to people coming into the neighborhood to go to games — the restaurants, places like that."

In addition to arguing the economics of the problem, the professional sports leagues will no doubt argue that they deserve equity with the cultural forms of entertainment.

"Sports is an infusion of spirit into a community just as art and music are," said Symington. "And the tax laws are arranged to encourage individuals and corporations to make a contribution to these "soul-sustaining" efforts."

"No one thinks of sport and no one should think of sport as an object for charity. It is a business. On the other hand, it would be a mistake, I think, to mettle with the symbiotic relationship between sport and the communities it serves



Inside the NHL

by denying the deductibility of the ticket purchases because in this way some individuals and certain businesses are making a contribution to the spirit of the community."

Symington feels that even if it looks like the casual fan is being treated unfairly, such is not the case.

"Joe Six-Pack, the ordinary fan, does not enjoy a deduction for his ticket purchase. We all know that. On the other hand, Joe Six Pack might not even be able to pay for half the cost of a ticket were it not for the business purchases of enough tickets to keep the price down."

Symington stresses the need for a reasonable trade-off. He feels that because the revenue impact businesses have on sports and the communities they serve is largely unseen, the importance of it is downplayed by the government. So, if no compensation exists for the implementation of this clause, the tax reform plan will "hurt the soul without helping the body."

At present, Reagan is still deciding how and when he's going to push his tax reform measure.

"Everything's in limbo right now," said Robert Kobel, Public Affairs Officer of the Taxpayers' Service Division of the Internal Revenue Service. "The plan has been proposed and of course under our legislative system, hearings will be held and a bill will be drafted and amendments offered and that's when the political horse trading will take place and whatever changes are going to be made will be made. But I don't know if hearings have even been formally scheduled. They've just been talked

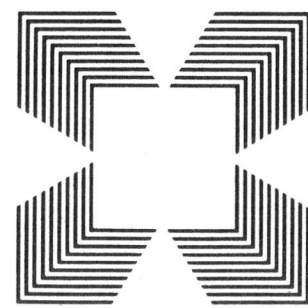
about."

One thing Kobel can guarantee is the slow turning of the wheels of bureaucracy. "It (the plan) is a long way from any enactment," he said. "I think the Reagan administration is going to be tied up in too many other issues to get fully involved in the reform and I would be very surprised to see anything in the near future. I look deep into '86 and maybe '87 before something comprehensive comes, if at all."

There is one point that all parties can agree upon: it will be a long and difficult battle.

"There would seem to be a conflict between the administration's pro business attitude and the perceived need for tax reform," said Kobel. "So I think this one's in for a real battle yet."

Adds Symington, "We don't want anybody to walk away from this Congress without knowing the importance of this issue. "Our argument is: "If something isn't broke, don't fix it."



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