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September 10, 2020

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Washington, DC 20515

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Minority Whip Dick Durbin  
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Washington, DC 20510

Dear House and Senate Leaders:

The National Club Association and the undersigned city clubs would like to thank you for the efforts you have undertaken since March of this year to address the health and economic impact of the coronavirus pandemic. Early and swift action by Congress and the Federal Reserve to provide economic support has been critical over the last six months. Unfortunately, city clubs around the country are facing a serious confluence of issues as the pandemic and its aftermath wears on and we are urging you to allow 501(c)(7) organizations into the Paycheck Protection Program (PPP).

City clubs are typically organized as 501(c)(7) entities under the Internal Revenue Code and as such are not eligible for PPP loans through the Small Business Administration. By their very nature, city clubs rely on a robust and vibrant metropolitan economy with members utilizing their facilities during or after work hours. The dramatic shift that has taken place in terms of remote working has severely impacted revenues for most, if not all, city clubs around the country. Most city clubs have been forced to furlough significant portions of its workforce to adjust to the extended lack of access members have to facilities and downturn in demand. In addition to being locked out of the PPP, because clubs are operating with limited staff there is little benefit derived from participating in the employee retention tax credit (ERTC).

City clubs have seen a near complete cancellation of events and very limited dining revenue, which has led to a cash drain that could force many historic buildings to close and the staff will be irreparably harmed. Many of the clubs signing this letter have been cornerstones of their communities for decades and losing them would create a hole that may never be filled within our cities. Most clubs have seen their revenues plummet by 50-75 percent or more over the last six months and they are running out of operating capital to pay the remaining staff, maintenance of historic structures and prepare to recover – precisely what the PPP was designed to protect.

Clubs typically operate with some level of monthly dues required of members and revenue from goods and services provided. With minimal revenues from food and beverage, events and other services for much of the year the financial wherewithal to continue with no relief, unlike other businesses, is questionable for many clubs. The unprecedented nature of the pandemic and concurrent economic pressures are leading to a potential catastrophe for clubs and the local economies and workers that depend on them to continue operations.

Again, thank you for all you have done to date. Unfortunately, city clubs have not been eligible for much, if any, relief as currently designed. We urge you to open up the PPP for 501(c)(7) organizations as a matter of fairness. Our employees deserve the same protections their colleagues receive who happen to work for a business with a different IRC classification.

Sincerely,

Academy of Magical Arts, Hollywood, California  
Acorn Club, Philadelphia, Pennsylvania  
Arlington Club, Portland, Oregon  
Austin Club, Austin, Texas  
Birmingham Athletic Club, Bloomfield Hills, Michigan  
Bronxville Field Club, Bronxville, New York  
California Tennis Club, San Francisco, California  
Capitol Hill Club, Washington, D.C.  
Charlotte City Club, Charlotte, North Carolina  
Cherokee Town and Country Club, Atlanta, Georgia  
Chilton Club, Boston, Massachusetts  
Cleveland Racquet Club, Pepper Pike, Ohio  
Columbia Club, Indianapolis, Indiana  
Cosmos Club, Washington, D.C.  
Dallas Petroleum Club, Texas  
Detroit Athletic Club, Detroit, Michigan  
Genesee Valley Club, Rochester, New York  
Harvard Club of Boston, Boston, Massachusetts  
Jonathan Club, Los Angeles, California  
Metropolitan Club of the City of Washington  
National Democratic Club, Washington, D.C.  
New York Athletic Club, New York  
Racquet Club-St. Louis, St. Louis, Missouri  
Saint Louis Club, St. Louis, Missouri  
Sulgrave Club, Washington, D.C.  
The Coronado Club, Houston, Texas  
The Ocean Club of Florida, Ocean Ridge, Florida  
The Olympic Club, San Francisco, California  
The Pacific Union Club, San Francisco, California  
The Philadelphia Club, Philadelphia, Pennsylvania  
The Union Club of Cleveland, Ohio  
The University Club of Boston  
The University Club, New York  
The University Club, Washington, D.C.  
The Village Club, Bloomfield Hills, Michigan  
The Yale Club of New York City  
Union League Club of Chicago, Chicago, Illinois  
Washington Athletic Club, Seattle, Washington  
Westmoreland Club, Wilkes-Barre, Pennsylvania  
Women's Athletic Club, Chicago, Illinois

Women's University Club of Seattle, Seattle, Washington