

2014 ISAC Executive Board

PRESIDENT

Harlan Hansen
Humboldt County Supervisor

1ST VICE PRESIDENT

Melvyn Houser
Pottawattamie County Supervisor

2ND VICE PRESIDENT

Joan McCalmant
Linn County Recorder

3RD VICE PRESIDENT

Peggy Rice
Humboldt County Auditor

2014 ISAC Board of Directors

ASSESSOR

Deb McWhirter
Butler County

COMMUNITY SERVICES

Russell Wood
Franklin County

CONSERVATION

Matt Cosgrove
Buchanan County

EMERGENCY MANAGEMENT

AJ Mumm
Polk County

ENGINEER

Jim George
Dallas County

ENVIRONMENTAL HEALTH

Joe Neary
Palo Alto County

INFORMATION TECHNOLOGY

Wayne Chizek
Marshall County

PUBLIC HEALTH

Kathy Babcock
Chickasaw County

SHERIFF

Lonny Pulkrabek
Johnson County

SUPERVISOR

Wayne Clinton
Story County

TREASURER

Jeff Garrett
Washington County

ZONING

RJ Moore
Johnson County

PAST PRESIDENTS

Darin Raymond
Plymouth County Attorney

Wayne Walter
Winneshiek County Treasurer

Marjorie Pitts
Clay County Auditor

NACO REPRESENTATIVES

Lu Barron
Linn County Supervisor

Linda Langston
Linn County Supervisor

Grant Veeder
Black Hawk County Auditor

ISAC Executive Director

William R. Peterson

November 18, 2014

Re: Non-Deductibility of Lobbying Expenses Required Notification

Dear County Auditor:

Enclosed is your FY2015 ISAC membership certificate. I want to take this opportunity to thank you for your support during the past year.

The Omnibus Budget Reconciliation Act of 1993 (H.R. 2264) requires us to inform our members of the percentage of membership dues utilized for lobbying expenses. ISAC's expenses for lobbying activities were approximately 66.0% of the dues collected from our membership during FY-2014. We estimate that percentage will be approximately 74.9% for FY-2015.

The reason for reporting this information is that under federal law, federal income taxpayers are no longer allowed to deduct lobbying expenses. We realize that counties do not pay federal income tax but the law contains no exceptions for associations made up of political subdivisions. And under the law, if an association fails to report lobbying expenses or dues non-deductibility to members as part of their dues assessment, the association is subject to federal penalties. So out of an excess of caution, we are including this information.

If you have any questions or if I can be of further assistance, please don't hesitate to call me.

Sincerely,



William R. Peterson
Executive Director

Enclosure