

2015 ISAC Executive Board

PRESIDENT

Melvyn Houser
Pottawattamie County Supervisor
NA Co Representative

1ST VICE PRESIDENT

Joan McCalmant
Linn County Recorder

2ND VICE PRESIDENT

Peggy Rice
Humboldt County Auditor

3RD VICE PRESIDENT

Lonny Pulkrabek
Johnson County Sheriff

2015 ISAC Board of Directors

ASSESSOR

Deb McWhirter
Butler County

COMMUNITY SERVICES

Russell Wood
Franklin County

CONSERVATION

Matt Cosgrove
Webster County

EMERGENCY MANAGEMENT

AJ Mumm
Polk County

ENGINEER

Danny Waid
Hamilton County

ENVIRONMENTAL HEALTH

Joe Neary
Palo Alto County

INFORMATION TECHNOLOGY

Joel Rohne
Worth County

PUBLIC HEALTH

Kathy Babcock
Chickasaw County

SUPERVISORS

Wayne Clinton
Story County

Cara Marker-Morgan
Fremont County

TREASURER

Eric Stierman
Dubuque County

ZONING

RJ Moore
Johnson County

PAST PRESIDENTS

Harlan Hansen
Humboldt County Supervisor

Darin Raymond
Plymouth County Attorney

Wayne Walter
Winneshiek County Treasurer

NA Co BOARD MEMBERS

Linda Langston
Linn County Supervisor
NA Co Past President

Grant Veeder
Black Hawk County Auditor

ISAC Executive Director

William R. Peterson

October 1, 2015

Re: Non-Deductibility of Lobbying Expenses Required Notification

Dear County Auditor:

Enclosed is your FY2016 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 57.7% of the dues collected from our membership during FY-2015. We estimate that percentage will be approximately 61.8% for FY-2016.

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