

**2017 ISAC Executive Board**

**PRESIDENT**  
Peggy Rice  
Humboldt County Auditor

**1ST VICE PRESIDENT**  
Lonny Pulkrabek  
Johnson County Sheriff

**2ND VICE PRESIDENT**  
Eric Stierman  
Dubuque County

**3RD VICE PRESIDENT**  
Burlin Matthews  
Clay County

**2017 ISAC Board of Directors**

**ASSESSOR**  
Jean Keller  
Bremer County

**ATTORNEY**  
Wayne Reisetter  
Dallas County

**COMMUNITY SERVICES**  
Shane Walter  
Sioux County

**CONSERVATION**  
Matt Cosgrove  
Webster County

**EMERGENCY MANAGEMENT**  
AJ Mumm  
Polk County

**ENGINEER**  
Brad Skinner  
Montgomery County

**ENVIRONMENTAL HEALTH**  
Joe Neary  
Palo Alto County

**INFORMATION TECHNOLOGY**  
Joel Rohne  
Worth County

**PLANNING AND ZONING**  
Tim Huey  
Scott County

**PUBLIC HEALTH**  
Kathy Babcock  
Chickasaw County

**RECORDER**  
Marilyn Dopheide  
Carroll County

**SUPERVISORS**  
Carl Mattes  
Humboldt County

Mark Sybesma  
Sioux County

**VETERANS AFFAIRS**  
Elizabeth Ledvina  
Tama County

**PAST PRESIDENTS**  
Joan McCalmant  
Linn County Recorder

Melvyn Houser  
Pottawattamie County Auditor  
NACo Representative

**NACo BOARD MEMBER**  
Grant Veeder  
Black Hawk County Auditor

**ISAC Executive Director**  
William R. Peterson

October 7, 2016

Re: Non-Deductibility of Lobbying Expenses Required Notification

Dear County Auditor:

Enclosed is your FY2017 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 48.3% of the dues collected from our membership during FY-2016. We estimate that percentage will be approximately 53.8% for FY-2017.

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