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**NACo BOARD MEMBER**

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Black Hawk County Auditor

**ISAC Executive Director**

William R. Peterson

October 12, 2020

Re: Non-Deductibility of Lobbying Expenses Required Notification

Dear County Auditor:

By now, you should have received your FY2021 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 46.6% of the dues collected from our membership during FY-2020. We estimate that percentage will be approximately 54.2% for FY-2021.

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