

**2014 ISAC Executive Board**

**PRESIDENT**  
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Humboldt County Supervisor

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Pottawattamie County Supervisor

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Linn County Recorder

**3RD VICE PRESIDENT**  
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Humboldt County Auditor

**2014 ISAC Board of Directors**

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Butler County

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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

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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

March 18, 2014

Re: Non-Deductibility of Lobbying Expenses Required Notification

Dear County Auditor:

Enclosed is your FY2014 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 56.1% of the dues collected from our membership during FY-2013. We estimate that percentage will be approximately 64% for FY-2014.

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