

**2018 ISAC Executive Board**

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Johnson County Sheriff

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Dubuque County Treasurer

**2ND VICE PRESIDENT**

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Clay County Supervisor

**3RD VICE PRESIDENT**

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Dallas County Attorney

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Bremer County

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Delaware County

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Bremer County

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Webster County

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Polk County

**ENGINEER**

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Montgomery County

**ENVIRONMENTAL HEALTH**

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Palo Alto County

**INFORMATION TECHNOLOGY**

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Worth County

**PLANNING AND ZONING**

Shane Walter  
Sioux County

**PUBLIC HEALTH**

Kathy Babcock  
Chickasaw County

**RECORDER**

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Johnson County

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Humboldt County

Denny Wright  
Sioux County

**VETERANS AFFAIRS**

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Tama County

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Humboldt County Auditor

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 29, 2018

Re: Non-Deductibility of Lobbying Expenses Required Notification

Dear County Auditor:

By now, you should have received your FY2019 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 53.3% of the dues collected from our membership during FY-2018. We estimate that percentage will be approximately 59.1% for FY-2019.

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