

PRACTICAL GUIDANCE

What Nonprofits Need to
Know About Lobbying in

IOWA

Inside This Guide:

This Practical Guidance resource is designed to help your nonprofit organization determine if lobbying rules in Iowa might apply to your state or local work. It includes:

- Summary of registration and reporting triggers
- Key takeaways for nonprofit organizations
- FAQs
- Case study for a hypothetical small student voting rights organization
- List of helpful additional resources

What Lobbying Activities Trigger Registration Requirements in Iowa?

DIRECT LOBBYING OF:	CAN THIS TRIGGER?	TRIGGER
State Legislators	Yes	An individual must register as a lobbyist when an organization pays them to lobby on its behalf, or designates them as a representative to lobby on its behalf. There is no compensation or time threshold.
State Executive Branch Officials	Yes	The same triggers as for legislative lobbying apply.
Local Legislators or Local Executive Branch Officials	Maybe	Iowa lobbying laws do not cover lobbying of local government officials, but check if the local jurisdiction you will lobby has its own lobbying ordinance.

Grassroots lobbying: Iowa does not regulate grassroots lobbying (calling on members of the public or other organizations to take action).

KEY LOBBYING TAKEAWAYS FOR NONPROFIT ADVOCACY ORGANIZATIONS IN IOWA:

- Almost all paid lobbyists will need to register:** While almost any paid employee of your organization who lobbies for you will need to register, the process is free, and reporting is very easy.
- Registration is required for all lobbying of state legislative, executive, or agency officials:** Although there are some differences in how Iowa law applies to lobbying legislative and executive officials, the same registration and reporting requirements apply to all your lobbying activity, regardless of which branch you're trying to influence, as if it were one integrated system.
- Organizations with registered lobbyists file simple reports only once a year:** If your organization has a registered lobbyist, once a year you will need to file a simple report that sets forth the aggregate all of your lobbying expenditures, whether legislative or executive. These expenditures are not itemized. (To the extent your organization sponsors an event to which the entire General Assembly is invited, you would also be required to file "pre" and "post" function reports.) Your employee lobbyist will not need to file any expenditure reports, but may need to file "declarations" about the legislation that they support or oppose, as discussed below.
- Lobbyists file "declarations" about legislation that they support or oppose:** Iowa has an unusual requirement that lobbyists file a "declaration" indicating their organization's position – pro or con – on every piece of legislation that they lobby for or against.

This resource is current as of May 2023. We do our best to periodically update our resources and welcome any comments or questions regarding new developments in the law. Please e-mail us at advocacy@afj.org or at info@democracycapacity.org with any comments.

This resource is meant to convey the basic principles of sections of state law that are most relevant for nonprofit advocacy and does not cover all aspects or all details of the state statutes. Please refer to the full text of the law for more details. This resource also does not cover details of federal lobbying disclosure law, IRS regulations related to lobbying, or any separate county or municipal regulations that may apply to lobbying-related activities. In some states there is an ongoing movement towards the enactment of additional local county and municipal level lobbying regulations, and organizations are urged to check with the appropriate local jurisdiction before undertaking local lobbying activity.

Q: How should we think about using this Practical Guidance resource?

This Practical Guidance – What Nonprofits Need to Know About Lobbying resource is designed to help your nonprofit organization determine if state or local regulations might apply to your existing or proposed advocacy work. The answer is surprisingly often – **YES!** – but there are also often many advocacy activities that do not require state lobbyist registration or reporting.

This Guide will help you identify which of your state or local activities might trigger registration and reporting, and also give you potential alternative program design ideas that would allow your program to be in compliance with the regulations but not require registration and reporting.

If you do need to register and report with the state, this Guide will also give you practical tips about what information needs to be included in your reports, and how to try to minimize your operational burden while remaining in compliance with the rules.

While this Guide does provide some information about the federal IRS rules that apply to nonprofit lobbying, it is designed to cover state and local regulations. Links to resources containing more information about federal IRS rules can be found in the federal lobbying FAQ below.

We also hope that this Guide will prove useful to legal counsel and other advocacy advisors who are working to assist nonprofit advocacy organizations, as well as the funders who generously support this work. Advisors and funders are invited to use the free Bolder Advocacy Technical Assistance Hotline and the written legal resources available in Bolder Advocacy’s resource library at <https://bolderadvocacy.org/>

Q: What activities count as lobbying?

The Iowa lobbying statute defines a **lobbyist** as an individual who, under any of four circumstances, acts directly to encourage the passage, defeat, approval, veto, or modification of legislation, a rule, or an executive order by the members of the General Assembly, a **state agency**, or any **statewide elected official**.

The four circumstances that make an individual a lobbyist are discussed in the “What triggers lobbyist registration and reporting with the state?” FAQ, below.

- **State agency** means regulatory agencies, departments, divisions, boards, commissions, and legislative and executive offices.
- **Statewide elected official** means the Iowa governor, lieutenant governor, secretary of state, auditor of state, treasurer of state, secretary of agriculture, or attorney general.

Another significant concept in Iowa’s lobbying regulation is the role of the **client**, which is the organization (or individual) who pays (or otherwise compensates) a lobbyist, or who designates someone to lobby on their behalf. If your organization has an employee who registers as a lobbyist, your organization will be the client. The distinction is important, because in Iowa, it is the **client** that is responsible for filing annual reports.

Q: What triggers lobbyist registration and reporting with the state?

All **lobbyists** are required to register. As note in the previous FAQ, a **lobbyist** is an **individual** who engages in lobbying **and** acts under one of the following four circumstances:

- The individual receives compensation to lobby (including reimbursements)
- The individual has been formally named a designated representative of an organization that lobbies
- The individual represents the position of a federal, state, or local government agency for a lobbying purpose

- The individual expends more than \$1,000 in a calendar year on lobbying communications made **in person** to elected officials.

The statute makes **two exceptions** to this fourth circumstance: expenditures on communications with the individual's **own representatives** in the Iowa **General Assembly**, and making expenditures to pay a lobbyist.

For most nonprofit organizations, the first bullet above will be the crucial factor – if you have a paid employee who engages in lobbying on your behalf – even a very small amount of it – they will be a lobbyist under Iowa law, and will be required to register. Your organization would be the client.

When you decide to pay or designate someone to lobby on your behalf, your lobbyist must register online, on or before the day they begin their lobbying activities. The requirement is the same whether your lobbyist will be working to influence legislative officials or executive officials. Registration is simple and free, so it's easy to comply with this requirement. Registering on time will avoid possible penalties and sanctions.

Q: How does the trigger threshold work if we are a fiscally sponsored project?

You will need to be sure you are communicating transparently and in a timely fashion with your fiscal sponsor if you plan to undertake activities that might potentially count as lobbying activities!

Each fiscal sponsor will have its own ways of working with projects who wish to take on lobbying activities.

In general, for fiscally sponsored projects that do not have their own legal entity and the fiscal sponsor engages all of the project's independent contractors or employees, the lobbyist registration trigger must be analyzed together with all of the projects housed at the fiscal sponsor who are doing lobbying activities in the state.

Your account manager at your fiscal sponsor will be able to help you understand how they track the registration threshold.

IMPORTANT NOTE: In states where registration is required prior to lobbying, or very shortly after the registration threshold is reached, or periodic lobbyist disclosure is due shortly after the end of a reporting period, special procedures may need to be worked out in order to process your project's registration or reporting on time. You should connect with your account manager as soon as you begin planning any potential lobbying strategy!

Q: Are there exceptions to what counts as lobbying?

Yes! Direct engagement with state officials does not necessarily make someone a "lobbyist" in Iowa.

The provision of Iowa's lobby law that is likely most relevant to your organization states that an **unpaid** member or officer of a business, trade, labor, farm, professional, religious, education, or charitable organization, who has not specifically been **designated** to represent the organization, can communicate with state officials without triggering an obligation to register.

The other exceptions relevant to nonprofits are:

- **Communicating with your own representative:** The definition of lobbying excludes individuals who communicate only with the members of the General Assembly who represent the district in which the individual resides, even if the individual makes lobbying expenditures.
- **Testifying or providing information:** Individuals whose only activity is providing testimony, information, or assistance to legislative committees or state agencies, at a public official's request.

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- **Commenting on state agency rulemaking:** Simply submitting data, views, or written arguments, or making oral presentations to an executive branch agency concerning proposed rules.
- **Monitoring:** Simply tracking the progress of legislation, rules, or executive orders.
- **Advocating for or against executive branch appointments:** Advocating for or against the appointment of a particular person to a state board or commission.

Q: How does this work together with federal IRS lobbying regulations?

All tax-exempt organizations must follow both federal tax law (regulated by the IRS) **and** any state and local lobbying laws that apply to their work.

The IRS rules regulate how much lobbying a nonprofit organization can do, while state and local regulations are transparency rules designed to help the public understand what funds are being spent to influence decision making and by whom. As a result, federal tax law rules related to lobbying and state lobbying regulations are quite different, and state lobbying regulations also vary greatly state to state.

In general, the IRS requires 501(c)(3) organizations to report on their annual Form 990 legislative lobbying at the federal, state, and local levels, but does not count as lobbying advocacy activities relating to executive branch or administrative officials at any level. There is no additional requirement for organizations or individuals to “register” with the IRS to report lobbying activities.

Nonprofits that are public charities under IRS exemption 501(c)(3), including grantmaking public charities like community foundations, can lobby within the generous limits allowed by federal tax law. The amount of lobbying is determined by either using the insubstantial part test or the 501(h) expenditure test. See <https://bolderadvocacy.org/resource/public-charities-can-lobby-guidelines-for-501c3-public-charities-2/>

Organizations that are tax-exempt under 501(c)(4) (social welfare organizations), 501(c)(5) (labor organizations), and 501(c)(6) (trade associations) can do unlimited lobbying. See <https://bolderadvocacy.org/resource/being-a-player-a-guide-to-the-irs-lobbying-regulations-for-advocacy-charities/>

Your organization will need to ensure that you are keeping track of your lobbying staff time and your expenses in a way that works for both your IRS reporting, and for any required state or local reporting, since the information required in each regime will be different.

Note that there is also a federal law called the Lobbying Disclosure Act that requires some organizations to register and report their federal level lobbying activities. Organizations that have only occasional contacts at the federal level (having occasional meetings with members or staff or sending occasional letters to Congress) will not need to register under the LDA. The thresholds are designed to require only those organizations with substantial lobbying activities and expenses to file. For more information see https://bolderadvocacy.org/wp-content/uploads/2018/06/Understanding_the_Lobbying_Disclosure_Act.pdf

Q: Does supporting or opposing a ballot issue count as lobbying?

Although Iowa voters cannot put legislation on the ballot through an initiative, the Iowa legislature may place proposed amendments to the state constitution on the ballot for voters to approve. Any activity aimed at influencing members of the legislature while they are considering placing an issue on the ballot is treated as lobbying under Iowa law. The same requirements for registration, filing declarations, and reporting expenditures for any other lobbying apply. However, once an issue has been placed on the ballot by the legislature, efforts to encourage voters to support or oppose the ballot issue are not considered lobbying under Iowa law (even though the IRS does count such work as lobbying under federal law). Instead, advocacy at that stage falls under Iowa’s

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campaign-finance laws. If your organization is considering working on ballot issues in Iowa, you should seek advice on how to comply with any applicable state or local campaign-finance reporting requirements.

Q: If we are required to register, how does the process work?

Lobbyist registration: Your lobbyist registers by filing a registration statement using the General Assembly's online Lobbyist System, which can be found at <https://www.legis.iowa.gov/portal/lobby>

Clear, detailed instructions for using the system, as well as a training video and answers to frequently asked questions, are available at <https://www.legis.iowa.gov/lobbyist/onlineFiling>

When your employee is registering as a lobbyist, they will need to:

- Provide basic information about themselves
- Identify your organization as their client, the entity on whose behalf they will be lobbying
- Indicate whether they will be lobbying the legislative branch, the executive branch, or both
- Submit a statement indicating the general subjects about which they will lobby
- Submit a declaration indicating which bills and resolutions they will lobby (and what position they will take on each, if known). To the extent your employee can, at this stage, provide a reasonably thorough list of bills and resolutions they intend to lobby, it would help reduce the need later to file "declarations." (See the next FAQ for more on lobbyist declarations.)

Registration is free. It is valid for one session of the General Assembly, and expires at the end of the calendar year, or when a new regular session of the General Assembly begins. Lobbyists may pre-register for the following year, starting in December.

Amendments: If your employee lobbyist's information changes, they must amend their registration within ten days, using the same online Lobbyist System.

Cancelations: If your employee lobbyist stops all lobbying activities on your behalf before the end of the year, they may cancel their registration by filing a notice of cancelation on the online Lobbyist System. To resume lobbying, they must re-register.

Organizations (clients) don't need to register: Although clients don't need to register, you will need someone from your organization (called a "client contact") to create a user account on the Lobbyist System to file annual reports (and "function reports," if those turn out to be required), as discussed in the next FAQ.

Q: When are periodic lobbying reports due?

Iowa requires three different types of reports.

Annual Client Reports: Iowa requires a single **annual** expense report, which **your organization** – as the "client" – will need to file. Your individual employee lobbyist does **not** need to file a separate expense report. Your client report is due by **July 31** of each year. You will receive a reminder by e-mail.

Declarations: Before lobbying for or against a particular bill or resolution, your lobbyist must file a "**declaration**" of your position on the bill or resolution, if they have not already reported their intended activity (for example, in their registration). If this is impractical, they must file the declaration within one day of beginning to lobby on the bill or resolution. If you change your position on the bill or resolution, your lobbyist must file a change to their declaration within one day of the change in your position.

Pre-Function Registration and Reports: If, during the legislative session, you hold an event to which you invite every member of the General Assembly, you are required to submit a pre-registration notice five days beforehand and then a report of your

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expenditures within twenty-eight days after the event. (See the “What is considered a reportable ‘expenditure?’” FAQ below, for more detail on what the rules require of organizations that do hold such an event.)

If a deadline falls on a weekend or a holiday, the deadline is **not** extended to the following business day. Late reports are assessed a penalty of up to \$100, which is waived only in extraordinary circumstances. There is no specific recordkeeping requirement, but since the Ethics and Campaign Disclosure Board maintains records for five years, the best practice would be to maintain the records that support your filings for five years as well.

Q: What information do the periodic lobbying reports include?

Annual Client Reports: Your organization’s annual client reports include the total you paid to each lobbyist, for lobbying purposes, in two categories – “salaries, fees, and retainers” and “reimbursements.” The reports should include and aggregate compensation expenditures for both executive and legislative branch lobbying. In Iowa, the category of salaries, fees, and retainers also includes lobbying-specific office overhead expenses. The reporting time period covers July 1 of the previous year through June 30 of the current year.

Note that since Iowa has very strict rules against gifts or gratuities for the benefit of public officials, there is no mechanism for reporting such expenditures (other than events where all members of the General Assembly are invited as described below) – you simply are prohibited from making them.

Clear, detailed instructions for how to file client reports and what to include are available on the Lobbyist Online Filing page. <https://www.legis.iowa.gov/lobbyist/onlineFiling>

Declarations: Before lobbying for or against a particular bill (or resolution), your lobbyist must file a declaration reporting whether your organization (their client) supports, opposes, or is undecided on the bill (or resolution).

Pre-Function Registration and Function Reports: If you hold an event during the legislative session and invite all members of the General Assembly, you must provide information about the date and time of the event in a pre-registration filing. After the event, you must report your expenditures on the event in a function report. Clear, detailed instructions are available on the Lobbyist Online Filing page. <https://www.legis.iowa.gov/lobbyist/onlineFiling> Organizations are encouraged to contact the Lobbyist Clerk of the House or Senate for assistance. Failure to comply with the requirements and deadlines may result in sanctions.

Q: What is considered a reportable “expenditure”?

Your annual client report only requires three numbers, reported separately for each lobbyist:

- Total paid to the lobbyist for salaries, fees, and retainers. Since there is no other place to put it, this line item will also include lobbying-specific overhead attributable to the specific lobbyist such as lobbying-specific travel expenses or office supplies
- Total paid to the lobbyist for reimbursements of their expenses
- Grand total paid to the lobbyist, which is the sum of the above two numbers

Note that one or more of these numbers may be \$0.

In the case of a paid staffer whose job includes both lobbying and non-lobbying work, only the portion of their salary that corresponds to the time they spent on activities with a lobbying purpose should be reported. Other expenditures made for both lobbying and non-lobbying activities (such as overhead) should also be prorated.

Examples of activities with a “lobbying purpose” include:

- Time spent by lobbyists at the capitol building during the legislative session

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- Time spent by lobbyists attending meetings which result in their communicating with members of the General Assembly or their staff about legislation
- Time spent by lobbyists researching and drafting proposed legislation with the intent to submit it to a member of the General Assembly or their staff
- Time spent by lobbyists communicating with members of the General Assembly or their staff about legislation

The reports require a simple aggregate number for expenditures related to each lobbyist, so organizations calculating prorated expenditures on their lobbyist may make a good faith estimate when, for example, dividing up lobbying-specific office rent between multiple lobbyists.

Gift ban: It is important to note that regulations relating to lobbying expenditures almost always intersect in complicated ways with state and local ethics and “gift ban” laws, and Iowa is no exception in this regard. Those state and local rules often apply even if your organization has not triggered lobbyist registration and may apply to a broader range of public officials and employees. You should be certain that you understand the intricacies of both sets of rules before giving any gifts to, or paying expenses for, any public officials at the state or local level.

Iowa law discourages all gifts to public officials or employees and prohibits gifts that create unacceptable conflicts of interest or the appearance of impropriety. Lobbyists and the clients they represent are generally prohibited from offering or making any gifts to public officials, employees, or candidates, or their family members, either directly or indirectly. Similarly, public officials, employees, and candidates, as well as their immediate family members, are not permitted to solicit, receive, or accept gifts from lobbyists. Lobbyists and clients are also generally barred from paying an honorarium (something of value given in exchange for an appearance, speech, or article) to a member of the General Assembly or a legislative employee. Likewise, public employees or officials generally may not accept an honorarium from a lobbyist.

Because of these strict restrictions, nonprofits in Iowa generally avoid giving any gifts. There are a few limited exceptions when gifts may potentially be permissible, such as:

- Nonmonetary items worth \$3 or less given by any one individual in a single day. This limit also applies to food, beverages, and entertainment expenses, except at events described below
- Informational materials related to the official's duties (e.g., books, reports)
- Items that are also given for free to the general public

Note, however, that if a lobbyist intends to give a nonmonetary item (other than food or drink) to a member of the General Assembly or other legislative employee, but the value of the item cannot be easily determined, the lobbyist must seek approval from the Chief Clerk of the House or the Secretary of the Senate (as applicable) **before** giving the gift!

Full details of Iowa's gift law, including a few other exceptions to the gift ban, are found in sections 68B.21–24 of the Government Ethics and Lobbying Law.

<https://www.legis.iowa.gov/docs/code/2023/68B.pdf>

A set of slides is available from the Ethics and Campaign Disclosure Board.

https://ethics.iowa.gov/sites/default/files/documents/2021/03/slides_on_gift_law.pdf

Note that expenses for food, beverages, and entertainment at an event held during the legislative session to which every member of the General Assembly has been invited do not violate the gift ban. For details about how to report such expenses, see discussion of “function reports” above.

Q: Do our organization's donors need to be disclosed on any lobbying reports?

No.

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Q: How are our lobbyists required to identify themselves while lobbying?

There are no special requirements for how lobbyists must identify themselves while lobbying. When meeting with a public official for the first time, it is good practice for lobbyists to accurately identify themselves and the organization they represent.

Q: Are there any other restrictions on lobbyists that we should be aware of?

To prevent lobbyists and their clients from improperly influencing lawmakers, Iowa law prohibits lobbyists from certain activities when engaging with state officials:

- **Campaign contributions:** Lobbyists are prohibited from contributing to the campaign of a candidate for state office during the regular legislative session or helping others to make such a contribution. Even buying candidate merchandise is considered an “in-kind” or nonmonetary contribution. In the case of the governor or a gubernatorial candidate, campaign contributions are also prohibited during the thirty-day period for signing bills after the legislative session. In addition, lobbyists may not seek to influence a member of the General Assembly by promising financial support to their candidacy or threatening to give financial support to an opponent.
- **Coercion or intimidation:** Lobbyists may not take actions intended to affect the economic interests of a member of the General Assembly negatively, or to place a member of the General Assembly under any personal or financial obligation to the lobbyist (or their client). Communicating with the employer of a member of the General Assembly with the purpose of influencing the member’s vote is also prohibited.
- **Prohibited gratuities and other economic favors:**
 - Allowing a member of the General Assembly to charge any amount or item to the account of a lobbyist or their client
 - Paying membership dues or making a contribution to a group on behalf of a member of the General Assembly
 - Offering an economic or investment opportunity or employment to a member of the General Assembly with the intent to influence them in their official duties
 - Paying or agreeing to pay a member of the General Assembly substantially more for a property or service than its fair market value
 - Offering or making a loan to a state official, member of the General Assembly, state employee, legislative or executive employee, or candidate for state office
- **Deception:** Intentionally deceiving or attempting to deceive an executive official or employee regarding facts pertaining to an administrative rule, legislation, or executive order.
- **Impersonation:** Communicating with an executive official or employee, or filing a lobbyist registration statement, in the name of a fictitious person or a real person without that person’s consent.

In addition to these rules governing conduct toward state officials, a few other restrictions apply:





- **Contingency fees:** Clients and others may not pay a fee or bonus to a lobbyist that is partly or wholly contingent on the results of their lobbying efforts.
- **Lobbying for personal gain:** Lobbyists may not seek the introduction of any bill or amendment for the purpose of gaining employment to secure its passage or defeat.
- **Revolving door:** Lobbying by a current or former state official or employee is prohibited or restricted. For former state officials or employees, these restrictions are in place for two years after leaving service.

Case Study STUDENTS VOTE NOW

Students Vote Now is a hypothetical small 501(c)(3) advocacy organization considering being vocal about HF 101 currently pending in the Iowa House of Representatives

STUDENTS VOTE NOW IS CONSIDERING:

- Reaching out to its student constituents, via direct physical mailings, e-mails, and volunteer phone banking, in order to get the students to call their state house representative about the bill.
- Doing an in-person Lobby Day at the state capital about HF 101 to meet with legislators, or alternatively arranging a virtual Zoom lobby event. The Lobby Day activity might potentially include renting a bus, buying T-shirts for the volunteer participants, and handing out some small swag type items from the organization to the legislators, or if done by Zoom, the purchase of an upgraded Zoom account.
- Testifying before a committee of the House of Representatives regarding the student perspective on HF 101.
- Having an employee engage with the Mayor of Des Moines about a similar, but separate, local ordinance being considered.

ACTIVITY	LOBBYIST REGISTRATION/REPORTING REQUIREMENTS
 <p>Student Engagement</p>	<p>Grassroots lobbying isn't regulated in Iowa, so reaching out to students to get them to contact their representatives won't trigger registration, and the expenses for mailings, e-mails, and phone banking won't need to be reported.</p>
 <p>Lobby Day</p>	<p>Anyone from Students Vote Now who is paid or designated by the organization to lobby about HF 101 will have to register as a lobbyist for Students Vote Now. They will also have to file declarations indicating the organization's position on HF 101. Students Vote Now will have to report any compensation or reimbursements it pays to registered lobbyists who participate in the event. This includes the portion of their salaries that covers their work on this event.</p> <p>Unpaid volunteers who have not been formally designated as representatives of Students Vote Now do not fit the definition of lobbyist and won't need to register. The organization won't need to report the costs of renting a bus or buying T-shirts for students or non-lobbyist members.</p> <p>Giving legislators small items worth \$3 or less is allowed by Iowa's gift ban, but the cost will need to be reported. Students Vote Now can simplify its reporting burden by giving informational materials instead of gifts.</p>
 <p>Committee Testimony</p>	<p>Merely testifying before a committee of the House of Representatives at the request of a public official will not make someone a lobbyist. But if the person testifying needs to register to lobby for Students Vote Now (because the organization pays them, has designated them to lobby on its behalf, or the testimony is not invited) then any compensation or reimbursements they receive in connection with their testimony will need to be included in the organization's annual client report.</p>
 <p>Mayor</p>	<p>The major municipalities of Iowa do not have lobbying ordinances so engaging with the Mayor of Des Moines about a related local ordinance will not require lobbyist registration or client reporting.</p>
<p>Bottom Line</p>	<p>The proposed activities will require those staff who are paid or designated by Students Vote Now to lobby for the organization to register before lobbying and to file declarations of the organization's position on HF 101. Students and volunteers who are not paid or designated as representatives won't have to register, nor will people who only provide committee testimony upon request of a public official. Students Vote Now will only need to report the cost of compensation or reimbursements paid to registered lobbyists. Giving informational materials instead of swag will make things simpler. Lobbying the Des Moines mayor will not require registration.</p>

ADDITIONAL RESOURCES

BOLDER ADVOCACY'S TECHNICAL HOTLINE:

Bolder Advocacy's free Technical Assistance Hotline team is always happy to help nonprofits and advocacy attorneys with more specific questions. You can contact Bolder Advocacy's team of experts by e-mailing advocacy@afj.org, or calling 866-NP-LOBBY (866-675-6229) during standard business hours.

IOWA STATE RESOURCES:

- **Iowa General Assembly**
The Iowa General Assembly administers the state's legislative-branch lobbying laws and hosts the portal to the Lobbyist System for registration and reporting. <https://www.legis.iowa.gov/lobbyist>
- **Iowa Ethics and Campaign Disclosure Board**
The Iowa Ethics and Campaign Disclosure Board administers and enforces the state's executive-branch lobbying laws. <https://ethics.iowa.gov/>
- **Full Text of Iowa's Lobbying Statute**
The full text of the Iowa Government Ethics and Lobbying Act is at <https://www.legis.iowa.gov/docs/code/68B.pdf>
- **Full Text of Iowa's Lobbying Rules and Regulations**
The full text of the Iowa General Assembly's Joint Rules Governing Lobbyists is at <https://www.legis.iowa.gov/chambers/rules>
The full text of Iowa's Executive Branch Lobbying regulations is at <https://www.legis.iowa.gov/law/administrativeRules/chapters?agency=351> (scroll to Chapter 8)
- **Additional Questions**
For assistance and answers to questions, you can contact Caroline Warmuth, the Senate Lobbyist Clerk, at 515-281-5308 or Caroline.Warmuth@legis.iowa.gov, or Michelle Haupt, the House Lobbyist Clerk, at 515-281-5498 or Michelle.Haupt@legis.iowa.gov. For executive branch lobbying, you can contact the Iowa Ethics & Campaign Disclosure Board at ethicsboard@iowa.gov or (515) 281-4028.
- **Instructions and Training Materials**
The Iowa General Assembly's Online Filing webpage has superb instructions for using the registration and reporting system, answers to frequently asked questions, and a training video. <https://www.legis.iowa.gov/lobbyist/onlineFiling>

BOLDER ADVOCACY'S FEDERAL LAW RESOURCES:

While state and local laws regulate which lobbying activities require registration and reporting, the IRS also regulates how much lobbying a 501(c)(3) tax-exempt organization is allowed to do, including at the state and local levels. The way the IRS counts lobbying will almost always be different than how state and local laws count it, and organizations are urged to review Bolder Advocacy's federal law resources to ensure all IRS compliance obligations are being met. See: <https://bolderadvocacy.org/resource/being-a-player-a-guide-to-the-irs-lobbying-regulations-for-advocacy-charities/>



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