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Board Meeting Minutes

May 6, 2026

Zoom

President Lucas Gonyier called the regular meeting to order at 8:36 am. Officers present were President Lucas Gonyier, 1st Vice President Adam Coyle, 2nd Vice President Hollie Bergus, 3rd Vice President Todd Nathem, Secretary Nick Lindberg, Treasurer Meredith Clark, and Sergeant-at-Arms Michelle Metzger. Quorum reached.

Motion to correct item 4(a) on the agenda from, "501(3)(c) vs 501(3)(c)," to, "501(c)(3) vs 501(c)(6)," made by Michelle, seconded by Nick; all ayes. Motion to approve the amended agenda made by Todd, seconded by Michelle; all ayes.

New Business. Discussion was held regarding lowACE being a 501(c)(3) versus 501(c)(6). The State of Iowa has lowACE registered as a 501(c)(3), but the federal government has us registered as a 501(c)(6). Our attorney recommends 501(c)(6) status due to our typical activities. Federal tax obligations won't change much unless we sell items that are not tax-exempt, which lowACE does not do. State tax obligations won't change unless we hold fundraising events. Membership dues are tax exempt. Trainings, seminars, and "occasional" sales are tax exempt under the state as well. Vendor tables which result in a tangible benefit to lowACE would be taxable. Being a 501(c)(6) would allow lowACE to lobby and support candidates. This information is based on our current understanding of the differences between 501(c)(3) and 501(c)(6), but our attorney and tax professional can provide further guidance and answers. Motion to allow our attorney to amend our tax-exempt filing with the State of Iowa to align our tax-exempt status as a 501(c)(6) designation made by Adam, seconded by Todd; all ayes.

Dates and times for the Virtual Check-In were discussed. Motion to hold a Virtual Check-In on Tuesday, June 23rd from 8:30-9:30 am made by Todd, seconded by Hollie; all ayes.

Motion to approve the proposed emergency by-law amendment pursuant to Article VIII (Amendments), Section 3 (Emergency Amendments), which intends to allow for the required Annual Business Meeting to be held at a time of the year which can coincide with the Fall Conference, and includes necessary changes to other By-Law sections which are tied to the Annual Business Meeting, made by Adam, seconded by Nick; roll call vote: Adam—aye, Hollie—aye, Todd—aye, Nick—aye, Meredith—aye, and Michele—aye; all ayes. The adopted emergency amendment has been included on the next page of this document for public viewing.

Motion to adjourn at 8:55 am made by Adam, seconded by Hollie; all ayes.

Adopted EMERGENCY Amendment 2026-01:

An emergency amendment to be enacted pursuant to Article VIII (Amendments), Section 3 (Emergency Amendments), which intends to allow for the required Annual Business Meeting to be held at a time of the year which can coincide with the Fall Conference, and includes necessary changes to other By-Law sections which are tied to the Annual Business Meeting. Bold strike-through text represents text being removed while text which has been italicized and highlighted represents text being inserted. Text in normal formatting and text which has not been included below shall remain unaltered, though renumbering shall occur where necessary.

Article IV (Officers), Section 3 (Terms of Office), Subsection A shall be amended as follows:

A) The normal term of office shall be two (2) years ~~coincidental with the low ACE~~
~~fiscal year~~ *coinciding with the conclusion of the Annual Business Meeting*.

Article VI (Meeting), Section 1 (Annual Meeting) shall be amended as follows:

Section 1. Annual *Business* Meeting

A) There shall be an ~~annual meeting~~ *Annual Business Meeting* held ~~during~~
~~March, April or May of each year~~ *at least once each calendar year*.

B) The primary purpose of the ~~annual meeting~~ *Annual Business Meeting*
shall be:

1) To receive ~~the annual report from the retiring Association~~
~~officers~~ *an annual report from each officer on the Board of*
Directors (Executive Committee), or in the event of recent
appointment or vacancy, by an appropriate designee.

2) ~~Adopt a budget for the next year of the Association operation,~~
~~said year to commence June 1 of each successive year.~~ *To adopt*
an operating budget for the Association for the next fiscal year,
which shall commence on January 1st of each successive year. The
annual budget for the year in which this amendment is adopted shall
be continued through December 31st.