Reconciliation Act of 19

However, the Membership fees paid to AKVMA are not tax deductible as charitable contributions for income tax purposes. However, they may be tax deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of association lobbying activities. AKVMA estimates the non-deductible portion of your 2023 AKVMA dues (the portion which is allocable to lobbying) is 5%. The Omnibus Budget Reconciliation Act of 1993 eliminated the deductibility of non-profit organization dues spent on lobbying.