

The Honorable Wayne Allard
Vice President, Government Relations
American Motorcyclist Association

Chairman Jordan, Ranking Member Cartwright and distinguished members of the subcommittee – thank you for inviting the American Motorcyclist Association to speak today and discuss the rule proposed by the federal Internal Revenue Service designed to provide guidance to tax-exempt organizations [Reg: 134417-13].

The AMA believes this rule will limit our ability to communicate with our members and will create a de facto blackout period during which our government will be less accountable to the people it serves.

Currently, the IRS provides a tax exemption for “civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare.”

The AMA is exactly the type of organization that lawmakers anticipated granting tax exempt status to when they drafted section 501(c)4 of Title 26. The AMA provides enormous social benefit to the motorcycling community. As an organization, we sanction about 3,000 competition and recreational events a year. In sanctioning with the AMA, event promoters and track owners agree to use the AMA rulebook and operate their events in a safe manner with set minimum insurance levels. As a result, participants in these events know they will be treated fairly and in a safe manner.

On the highway, we provide numerous benefits to our members -- including sanctioning charity rides – which include providing insurance and best practices to make the roadways safer for riders and drivers, providing roadside assistance to our members and educating and informing our members regarding congressional and regulatory actions.

The AMA represents the interests of our nation’s estimated 27 million motorcyclists and all-terrain-vehicle riders.

Any “fact-intensive” analysis that takes into account all of the “facts and circumstances” of the AMA and its functions would conclude that the AMA promotes the social welfare of motocross racers, recreational off-highway-vehicle riders, on-highway motorcyclists and drivers. We do not participate in elections!

Since 1984, the AMA has been classified as a 501(c)4 organization based upon this analysis. However, the IRS’ new guidance would force the AMA either to muzzle its advocacy efforts or lose its status as a tax-exempt organization.

The definition of candidate-related political activity the IRS proposes to use is arbitrary and limits free speech. For example, any communication mentioning an elected official’s name is

considered political activity during the 60-day period before a general election or 30-day period before a primary election.

This creates an odd situation. The timing of the speech is what makes it political, not the content.

According to the proposed rule it even includes material “without regard to whether the public communication is intended to influence the election or some other, non-electoral actions (such as a vote on pending legislation).”

As a result, the “new” definition of candidate-related political activity assumes that all congressional, regulatory and executive actions cease before an election.

We know this is not the case.

Legislative and regulatory business is conducted right up to an election.

This creates a de facto black out period during which citizens will find it much harder to gain information about the actions of their representatives and government.

The U.S. House of Representatives is scheduled to be in session for 12 days during the proposed rule’s “blackout period.” Additionally, the reauthorization of MAP-21 – our nation’s transportation bill and an important vehicle for road safety programs – may be debated and voted on during this time.

We must be allowed to communicate information about such issues to our members in a timely manner.

According to George Mason University’s United States Election Project, less than 54 percent of eligible voters cast a ballot in 2012. This is a decline of more than 3 percent from the 2008 presidential election.

At a time when the proportion of eligible voters casting a ballot is declining, the AMA opposes any efforts to restrict access to voter registration drives, voter guides and information related to their representatives’ voting records. In fact, this is a time when more voter education material is needed, specifically pertaining to issues Americans care about.

The proposed rule the IRS seeks to implement will stifle nonpartisan speech in a manner that leads to a less informed electorate. We believe that the changes proposed will prevent the AMA from educating voters and advocating for the social welfare of the motorcycling community.

Even the IRS agrees, stating in the rule itself: “More definitive rules might fail to capture (*or might sweep in*) activities that would (*or would not*) be captured under the IRS’ traditional facts and circumstances approach.” It is our understanding that the IRS hope to curtail electoral activity, but this rule is limiting our ability to educate our members about congressional and regulatory activity in keeping with our objective to promote the social welfare of the motorcycling community.

Thank you very much for your time and your consideration of the American Motorcyclist Association’s views.

Curriculum Vitae

Dr. Wayne Allard, D.V.M.

2757 Glebe Road #210

Arlington, Virginia 22206

February 21, 2013

- I. Family
 - A. He was born on December 2, 1943 at Fort Collins, Colorado to S. Jean Allard and Amos W Allard.
 - B. He married Joan E Malcolm and they have 2 daughters: Christine and Cheryl.
 - C. They have 7 grandkids: Colin, Christian and Colton (twins), Cody Johnson; Evan Smith; Abbie and Alex Doble.
- II. Education
 - A. Wayne and his wife Joan both graduated from Colorado State University. She received a degree in microbiology and he received a doctor of veterinary medicine degree. Dr. Allard is one of 45 veterinarians in the United States and Canada who was a charter member of the American Board of Veterinary Practitioners-Companion Animal.
- III. Publications
 - A. Professional
 - 1. "Yersinia Tuberculosis in Cats"
 - 2. "Skin Testing for Allergies in the Dog"
 - 3. "Mastocytosis in the Cat"
 - 4. "Lawn Burn from Dog Urine"
 - B. Political articles and writings are numerous.
 - C. Books published
 - 1. The Centennial State's U.S. Senators, 1876-2000.
- IV. Memberships
 - A. Charter Life Member of the Colorado State University Alumni Association
 - B. Life Member of the Larimer County 4-H Club Foundation
 - C. Charter Diplomat of the Board of Veterinary Practitioners. Now, an honorary member of the board.
 - D. American Animal Hospital Association
 - E. American Veterinary Medical Association
 - F. University and Legislative Affairs Committee for the Colorado Veterinary Medical Association.
 - G. Long Peak Veterinary Medical Association
 - H. Larimer County Veterinary Medical Association
 - I. Chairman Western Interstate Commission on Higher Education for Veterinary Medicine.
 - J. Loveland Chamber of Commerce
 - K. National Federation of Independent Businesses
 - L. Honorary board member for Baker-Cotton University (Northeastern Junior College affiliate)
 - M. Rotarian
 - N. National Society of the Sons of the American Revolution
 - O. Colorado Society of the Sons of the American Revolution
 - P. Honorary Membership in the American-Scottish Military Society
- V. Veterinary Career
 - A. Started his own practice in Loveland in 1970, Part-time health officer for City of Loveland for 8 years and eventually eliminated his own position because of duplication with other agencies, practice grew to 10 employees; Wife, Joan was the bookkeeper, lab assistant, and part-time secretary; daughters also worked part-time in the practice
 - B. Health Officer for the City of Loveland
 - C. Founder and CEO of the Prion Research Institute.
- VI. Employment
 - A. 1952-1962 Worked in hay field of Allard Cattle Company owned by parents
 - B. 1962-1967 Various summer jobs while attending Colorado State University

1. 1962- private contractor for bucking bales and harvesting corn
2. 1963-Worked for Wildlife Service in Dillingham, Alaska and guarded the jail on a part time for the State Trooper.
3. 1964-Research assistant for Dr.Lechleitner involving prairie dogs and bubonic plague.
4. 1964-Tutored for 1 quarter chemistry
5. 1965-Kennel assistant and large animal assistant for Rankin Veterinary Clinic in Salem, Oregon.
6. 1967-Summer intern at Colorado State University veterinary hospital.
- C. 1968 through 1969-Veterinarian at Moffat-Minnick Veterinary Hospital in Kent, Washington. It was a mixed practice.
- D. 1970 Started own small animal practice as Allard Animal Hospital, Loveland, Colorado until March of 1991.
- E. 1970-1978 Part time health officer for the City of Loveland.
- F. 1983-1991 Member of the Colorado State Senate
- G. 1991-1997 Member of the United States House of Representatives
- H. 1997-2009 Member of the United States Senate
- I. 2009-Current: Founder and managing partner in Wayne Allard Associates, LLC
 1. Counselor for The Livingston Group
 2. Association of American Veterinary Medical Colleges
 3. Board of Directors of Forward Steps-no compensation
 4. Board of Directors of Standard Alcohol Company of America
- J. 2009-2012: Founder and CEO of the Prion Research Institute
- K. 2011-Current: American Motorcyclist Association, Vice President of Government Relations.

VII.

Political Activities

- A. 1974 Republican precinct committeeman
- B. 1978 Larimer County Republican executive committee, Republican Central Committee of the Fourth Congressional District, Central Committee of the Colorado Republican Party, Precinct Chairman for "Bill Armstrong for U.S. Senate."
- C. 1980 Organized the Larimer County Republican Club and chaired it for 2 years.
- D. 1984-1986 Campaign chairman for U.S. Congressman Hank Brown in the 4th Congressional District of Colorado.
- E. 1988 4th Congressional District coordinator for the "Bush for President" campaign and on the Western United States Advisory Committee chairing the Agriculture section for the Bush for President campaign.
- F. 1992 Colorado Honorary Co-Chair for "Bush for President"
- G. 1999-2000 Chairman of the Inner Circle for the National Republican Senatorial Committee. Met an historic high when raised more money than outlined in the budget.
- H. 2004 Co-chair with Governor Owens for the Colorado "George W Bush for President" campaign.

VIII.

Positions held in elected office:

- A. 1978 The first elected position was as a Republican Committeeman when this position was put on the primary ballot
- B. 1983 Sworn into the Colorado State Senate
 - a. Elected Caucus Chair for 6 years
- C. 1991 Sworn into the U.S. House of Representatives
 - a. Elected as Freshman Class to House Committee on Committees
 - b. Elected as Sophomore Class to House Committee on Committees
- D. 1997 Sworn into the U.S. Senate
 - a. Assistant Majority whip
 - b. Assistant Minority whip
- E. Took voluntary term limit growth and served 8 years in Colorado Senate, 6 years in the U.S. House of Representatives, and 12 years in the U.S. Senate.

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Civic Activities and Honors

- A. Attended CSU on Fort Collins Lions Club Future Citizen of Tomorrow Award and Scholarship (1962).
- B. Honored as one of top 4 Colorado 4-Her's in leadership in 1963.
- C. Professional Chairman of Loveland United Way-1972
- D. 4-H leader-1970 thru 1976.
- E. Scout advisor on dog care
- F. CSU Young Alumni Committee
- G. Chairman of Loveland Capital Improvement Citizen Committee-1980
- H. Vice Chair of Larimer County Government Study Committee-1981

- I. Volunteer veterinarian at Annual Cosmopolitan Mutt Derby 1970-1980
- J. Volunteer Loveland Corn Festival 1984, 1985.
- K. Volunteer Veterinarian at Estes Park Scottish Highland Festival-1986
- L. Member Larimer County Farm Bureau
- M. Board of Director of Colorado Agriculture Leadership Council-September-1985
- N. Board of Director of Larimer County Mutual Affordable Housing Association-1986.
- O. Listed in Marquis Who's Who in the West.
- P. Guardian Advisory Committee for National Federation of Independent Business (NFIB)-1987.
- Q. Member of Honorary Committee supporting "Scouting for Food"-1988
- R. The Friendship Force of Northern Colorado program participant to foster better international relations and presented Colorado flag in 1986, 1988, 1989.
- S. 1990 Honor Alumnus of C.S.U. from the Department of Veterinary Medicine and Biomedical Science.
- T. 1992 Honoree George H. Glover Gallery of Distinguished Faculty and Alumni at Colorado State University.
- U. 1991-2000 Presidential appointment to the James Madison Foundation Board of Directors.
- V. 1999 CSU Alumni Charles A Lory Public Service Award.
- W. American Veterinary Medical Association President's Award.
- X. Habitat for Humanity (Philadelphia House, House the Senate Built and Loveland Senate House sponsored. Loveland House was first in Colorado sponsored)
- Y. Honorary Member Award of the American Board of Veterinary Practitioners granted on May 3, 2003.
- Z. 2005 Recipient of the George E Brown Jr. Congressional Honor Award for leadership in imaging and geospatial information.
- AA. University of Colorado Alumni Association 2005 Congressional Legislator of the Year.
- BB. 2006 recipient of the AVMA Meritorious Service Award
- CC. 2014 Honorary member of the American Veterinary Medical Association

Committee on Oversight and Government Reform
Witness Disclosure Requirement – "Truth in Testimony"
Required by House Rule XI, Clause 2(g)(5)

Name: Wayne Allard

1. Please list any federal grants or contracts (including subgrants or subcontracts) you have received since October 1, 2011. Include the source and amount of each grant or contract.

I have not recieved any grants (including subgrants or subcontracts) since Oct. 1, 2011.

2. Please list any entity you are testifying on behalf of and briefly describe your relationship with these entities.

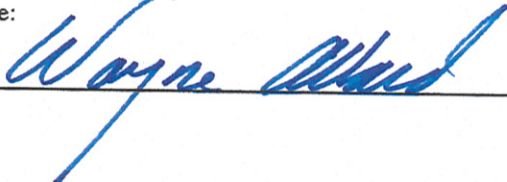
I am testifying on behalf of the American Motorcyclist Association. I am the Vice President of Government Relations.

3. Please list any federal grants or contracts (including subgrants or subcontracts) received since October 1, 2010, by the entity(ies) you listed above. Include the source and amount of each grant or contract.

The American Motorcyclist Association has not recieved any federal grants since Oct. 1, 2010.

I certify that the above information is true and correct.

Signature:



Date:

