PRESIDENT’S LETTER

It continues to be a wonderful privilege to serve this great organization and the equine industry. The enclosed report provides an overview of our accomplishments during the challenges the pandemic posed in 2020.

While working remotely starting in March 2020, the AHC staff gave their all to ensure that AHC members and the equine community received the most up to date information and all the possible COVID 19 resources we could offer through our website and newsletters. Newsletters went from being monthly to weekly to ensure stakeholders were staying abreast of conditions and developments. Please join me in thanking the staff for their stellar efforts!

Due to concerns for the health and safety of all members, industry partners, volunteer leaders, staff and others- AHC has concluded it was not possible to guarantee the success of an in-person, multi-day annual meeting so we held our first virtual conference in October 2020. We were delighted with the attendance despite “zoom fatigue”!

With remote learning in full swing for students, AHC’s intern program hit an all time high with eight interns contributing at the peak! These students have done outstanding work, and contributed some great research and white papers for our use.

In late 2020/early 2021 AHC was saddened to lose two Trustees to other endeavors. Please join us in wishing Chrystine Tauber and Dr. Eleanor Green the brightest of futures with their new pursuits.

We would also be remiss if we didn’t express our appreciation and gratitude to Jim Gagliano as he concludes his chairmanship in June 2021. Jim’s leadership has been an inspiration to us for the past 3 years. Thank you, Jim! And please join us in welcoming Dr. Rick Mitchell as the incoming chair.

On behalf of myself, the staff, the board and all our 100+ volunteers we thank you for your membership and support of the American Horse Council, Foundation and all our programs.

Sincerely,

Julie M. Broadway

Julie M. Broadway, CAE
President
Observations from Chairman

The equine industry continues to play a significant role in our national economy. Every day, decisions are made in Washington, D.C., that affect all horses and all equine-related businesses, and the American Horse Council is committed to working on Capitol Hill to advocate for the equine industry’s best interests.

Your support is needed and appreciated now more than ever. On behalf of our organization, I thank you for your continued engagement that enables us to work on your behalf.

Thank you.

Sincerely,

James L. Gagliano
James L. Gagliano
AHC Board Chair
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AT LARGE-BOARD MEMBER
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Coalition of State Horse Councils
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POLICY & LEGISLATIVE AFFAIRS
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Matt Iuliano
Tom Luchento
Edward Martin
Dan Metzger
Chauncey Morris
Lonny Powell
David Richardson
Hank Zeitlein
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Bill Thomason
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Gary Carpenter
Darrell Bilke
Tommy Hall
Stephan Hienzsch
Peter Kyle
Rob Burke
Harold Palmer
Bud Wills
Billy Smith
Glenn Petty
Bill Moroney

Recreation, Trails & Land Use:
Craig Huffhines, Chair
Randy Rasmussen
Monica Champman
Holley Groshek
Dee Dee Miller Sale
Gwen Wills
AHC PROGRAM MANAGERS

TIME TO RIDE
Molly O’Brien

UNITED HORSE COALITION
Ashley Harkins

EQUINE WELFARE DATA COLLECTIVE
Emily Stearns

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Gary Carpenter
Mark Coley
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Craig Huffhines
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Melissa Kitchen
Christy Landwehr
Vicki Lowell
Stuart Meikle
Jessica Normand
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Patty Tiberg
Theresa Woods

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Christie Shulte Kappert

PROGRAMS AND EDUCATION:
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Jennifer Daniels
Karen Gustin
Eric Hamelback
Melissa Kitchen
Shannon Luce
Clara Mason

EWDC STEERING COMMITTEE:
Julie Broadway
Christie Schulte Kappert
Emily Weiss
Keith Kleine
EQUINE ASSISTED SERVICES (EAS)  

For the fourth year in a row, successfully advocated for substantial funds for Equine Assisted Services (EAS) for veterans, a measure championed by Rep. Barr (R-KY) within the FY2021 Department of Veterans’ Affairs (VA) spending bill.

Also, advocated for enactment of the “Whole Veteran Act” (H.R. 2359), authorizing a study analyzing the effectiveness of various treatments for veterans, including EAS.

PREVENT ALL SORING TACTICS (PAST) ACT  

The horse industry successfully pushed back against an alternative proposal in the Senate that would have undermined the original PAST Act. The proposal died in late December, laying the groundwork for progress in 2021.

TAX CONSIDERATIONS BACKGROUNDER

Know the Rules for Breeding Operations to Show an Intent to Make Profit.

What you should know about horse breeding operations and federal taxation:

If you own horses and use them for breeding, and you wish to claim related costs and expenses against your other ordinary income, it is important to establish that your horse activity is one engaged for the purpose of making a profit. Provided your horse breeding activity is one which meets the IRS standard under Section 183, you are permitted to deduct your costs and expenses from the activity against the activity itself and your other ordinary income from separate activity. Treasury Regulations set forth factors that the IRS will consider when evaluating whether your breeding activity is engaged for profit. (Treas. Reg. 1.183-2(b).

Some of the factors the IRS will consider in determining if the activity is engaged in for profit include the following:

• How does the taxpayer operate the horse breeding business?
• Is there an expectation that the business assets (including horses or land) are expected to appreciate?
• Is the taxpayer an expert with horse breeding or has the taxpayer employed experts?
• How much time does the taxpayer devote to the business?
• Does the taxpayer have similar activities which were profitable?
• How many years has the horse breeding activity lost money?
• And does the taxpayer derive a substantial income from other sources?

Sections 162 and 212 of the Internal Revenue Code allow for the deduction of costs and expenses related to business activity. This includes the business of breeding horses.

GUEST WORKER VISAS  

Advocated for guest worker visa “cap” flexibility for FY2021, authorizing a two-fold increase of H-2B guest worker visas allowed by federal law.

THREE-YEAR DEPRECIATION FOR RACE HORSES  

Successfully extended the three-year depreciation incentive for racehorses through 2021, within the context of the Consolidated Appropriations Act for Fiscal Year (FY) 2021.
POLICY & LEGISLATIVE 2020 YEAR IN REVIEW CONTINUED...

CARES Act Flexibility, Clarification

When Congress passed the “Coronavirus Aid Relief and Economic Security (CARES) Act,” it set up the Paycheck Protection Program (PPP) and modified the tax code to help small and rural business. The horse industry and its allies successfully advocated for flexibilities, and clarifications to the landmark law to mitigate impacts of pandemic-related shutdowns. These include a set-aside for rural borrowers, extension of PPP to race-tracks, an increase for charitable deductions, and PPP eligibility for “Schedule F” filers to benefit farmers.

VICTORY

Great American Outdoors Act

Lawmakers passed a historic recreation package, incorporating priorities for which the horse industry has lobbied for the past three years. These include $9.5 billion to fund trails maintenance and conservation measures that promote riding.

VICTORY!

What would YOU do with $9.5 BILLION to fix the Nation’s trails?

In early August, President Trump signed the “Great American Outdoors Act of 2020” into law, authorizing over $9.5 billion for trails maintenance and conservation measures. The GAO Act promotes outdoor recreation, public access, and public health.

Horse Protection Act (HPA) Amendments

The FY 2021 “Consolidated Appropriations Act” funds $1 million for “horse protection,” double the amount from FY 2020. AHC met with USDA Transition Team members to discuss allocation of the new funds.

VICTORY!

MOVING FORWARD

Congressional Scorecard

In 2020, AHC analyzed the legislative record of dozens of lawmakers and identified the “Top Ten Champions” of the horse industry moving into the November election season. This exercise has laid the framework for a formal scoring system to assess the effectiveness of federal lawmakers during the 117th Congress.
AHC staff engaged with USDA staff and leadership throughout the year on behalf of stakeholders and the entirety of the equine community regarding import and export regulations, protocols and policies. The ability to transport horses across international borders is a critical component to maintaining a healthy industry. The realities of equine health, welfare and business change faster than the government generally allows, and AHC staff continue to voice concerns at all levels of government.

AHC staff were approached in 2019 with multiple instances of horse business, facilities and owners being cut off or pressured out of public spaces by community efforts. This includes equine assisted therapy providers, carriage operators, horse rentals and more. While the AHC does not have resources to engage directly in local or state regulatory efforts, AHC continues to collect resources and identify people and organizations fighting to preserve public space access.

AHC staff continued efforts to keep private horse transportation unhindered by Department of Transportation policies intended to regulate large, commercial hauling enterprises. The DOT continues to support their Recreational Equine Exemption and the AHC educates law enforcement nationwide on how this exemption applies to the horse community. In addition, AHC staff work on Capitol Hill to expand commercial equine transportation laws to better serve the health, welfare and business interests of the equine industry.

The equine industry and its recreational counterparts are universally opposed to e-bikes on non-motorized trails and are speaking out in unison against any changes which would open trails to higher-speed, motor powered transport. The safety, economic and environmental threats posed by motorized vehicles on non-motorized trails are recognized by multitudes of trail user groups and echoed by millions of equestrian stakeholders.
FISCAL YEAR 2020 FINANCIALS

Summary for the American Horse Council (AHC), American Horse Council Foundation (AHCF), and Committee On Legislation and Taxation (COLT)

TOTAL REVENUES: $1,006,413

LESS DONOR RESTRICTIONS: $1,006,413

NET CHANGE: $195,630

NET ASSETS AT YE: $1,355,763

2020 FUNCTIONAL EXPENSE BREAKOUT

- Advocacy $141,518
- Regulatory Support $113,168
- Communications and Membership Services $69,619
- Membership Retention & Recruitment $106,963
- *Marketing Alliance $86,297
- United Horse Coalition $114,955
- **Management & General $263,433

*This includes AHC Overhead expenses to manage this initiative.
**This includes overhead i.e. rent, utilities, insurance, equipment and professional services like accounting, auditing and legal counsel.
AMERICAN HORSE COUNCIL FOUNDATION

Background & Financial Snapshot

The American Horse Council Foundation (AHCF) is a 501 (c)(3) non-profit that was formed in 1991 out of the need to encourage the support of worthwhile charitable, scientific and educational projects of interest and benefit to the American horse industry.

The mission of the AHCF is: to promote a healthful and enjoyable environment, social welfare level, and opportunities for those in the horse industry; to educate the public about the horse, horse care and the horse industry; to promote education through grants to individuals, programs, institutions, and organizations by the encouragement of research through these grants.

The AHCF has two major initiatives that work under its auspices: the United Horse Coalition and the updating of the National Economic Impact Study.

The United Horse Coalition (UHC) is a broad alliance of equine organizations that have joined together under the American Horse Council to educate the horse industry about the issues facing horses at-risk or in transition. We seek to provide information for existing and prospective owners, breeders, sellers, and horse organizations regarding the long-term responsibilities of owning and caring for horses, as well as focusing on the opportunities available for these horses.

Through industry collaboration, the UHC promotes education and options for at-risk and transitioning horses.

Recently updated in 2017, the Economic Impact Study details the number of horses by state and in the US, industry spending activity, jobs created both directly and indirectly, number of participants in the equine industry, economic impact of industry segments such as racing, competition, recreation, equine assisted therapy, rescues and sanctuaries, and traditional working horses.

The American Horse Council Foundation is an exempt organization as described in Section 501(c)(3) of the Internal Revenue Code; EIN 52-1760034.

2020 AHCF FINANCIAL OVERVIEW

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020 Total Revenue*</td>
<td>$129,387</td>
</tr>
<tr>
<td>2020 Total Expenses*</td>
<td>$121,729</td>
</tr>
<tr>
<td>2020 Intercompany Revenues</td>
<td>$29,785</td>
</tr>
<tr>
<td>Net Change</td>
<td>$28,443</td>
</tr>
<tr>
<td>Net Assets at YE**</td>
<td>($220,090)</td>
</tr>
</tbody>
</table>

* Includes revenue/expenses for both UHC, Operation Gelding and Economic Impact Study
** Net assets includes restricted funds for Impact Study to be completed in 2018
WHAT IS COLT?
COLT is the registered Political Action Committee (PAC) of the American Horse Council. It was organized and registered with the Federal Election Commission (FEC) in 1978. COLT stands for Committee on Legislation and Taxation, and is a bi-partisan PAC.

WHAT DOES COLT DO?
COLT works to raise funds to support Congressional candidates friendly to the equine industry that are running for, or up for, election. In 2019 COLT reviewed bylaws and recommended changes to address campaign finance reform and FEC filings.

WHERE DOES THE FUNDING FOR COLT COME FROM?
Funds for COLT can only be accepted from AHC members. As such, the AHC will solicit members once or twice a year for donations to COLT. Funds contributed to COLT are used exclusively to elect a pro-horse industry Congress. Any money contributed to COLT is kept separate from funds used to operate the AHC and may only be used towards contributions to the election efforts of members of Congress who have been supportive of the horse industry.

Contributions to COLT are not tax-deductible.

COLT FINANCIAL PICTURE

Revenues: $0  
Expenses: $60  
Net Assets at 2020 YE: $2,146

Put more HORSEPOWER in Congress!
UHC continues to have great success providing safety net resources and assistance options for the Equine Industry in an effort to help horses at-risk or in transition Nationwide.

UHC Developed a dedicated COVID Resource Site

Given that UHC acts as a hub for safety net and resource information, it was important to set up a dedicated page specifically for resources pertaining to COVID-19 relief programs. The UHC built a COVID-19 Resource Page with sections set up by sector; one for Horse Owners, one for Non-Profits, one for Equine Businesses, and one for Equine Industry Employees.

The sections themselves include links to articles, websites, information, webinars, and anything that could be beneficial to help aid horse owners and industry organizations during this time. The UHC COVID site can be found here: https://unitedhorsecoalition.org/covid-19-resources/

UHC/EWDC Financials

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>UHC Revenue</td>
<td>$34,287</td>
</tr>
<tr>
<td>EWDC Revenue</td>
<td>$83,500</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>$117,787</td>
</tr>
<tr>
<td>Total Expenses</td>
<td>$114,955</td>
</tr>
<tr>
<td>Net Change</td>
<td>($2,832)</td>
</tr>
</tbody>
</table>

Historically the UHC has had a budget of $60,000, which we were able to cut down to $50,000 during the pandemic. Our income for last year was only approximately $35,000, which amounted to a $25,000 loss. As the UHC relies solely on membership dues to sustain the program, we will be undertaking a recruitment drive in 2021 to increase membership at all levels, thereby increasing funding.

United Horse Coalitions National Equine Resource Database

- UHC (in conjunction with EWDC) continues to update and audit a database of nearly 1,000 rescue, sanctuary, and municipal facilities within the continental United States, Puerto Rico, Alaska, and Hawaii that work with at-risk equines.

- A questionnaire was developed and sent to the above organizations, as well as Equine Industry organizations to gather information about various safety net programs being offered to help at-risk horses. https://unitedhorsecoalition.org/resource-database-questionnaire/

- The safety net programs identified through this questionnaire were compiled and listed on our website for horse owners, businesses, non-profits, and the equine industry as a whole to be able to access to help prevent horses from becoming at-risk. https://unitedhorsecoalition.org/equine-resource-database/
The Equine Welfare Data Collective (EWDC) was officially formed in August of 2018. The goal of the EWDC is to collect data on at-risk and transitioning equines within the United States and the demographics of the organizations assisting them. The EWDC analyzes aggregate data and provides free reports to the public.

**ACCOMPLISHMENTS SINCE OCTOBER 2020:**

- Report 3 Published at June 2021 AHC Annual Meeting
- Animal Shelter Software Educational Webinar Series
- Converting from Biannual data collection to Monthly data collection
- Began collecting new data points about safety net programs, assistance services, and other non-custodial services
- Continued Intern recruitment
- Initiated annual audit of Welfare Organization Database
- Built new strategic plan to continue expanding participant recruitment
- Joined the Morris Animal Foundation Equine Welfare Scientific Grant Review Board
- EWDC Member Roundtable winter of 2020
- UHC/EWDC Educational Webinar May 2021

Our new strategic plan will begin July 2021 and covers multiple potential initiatives to grow organization participation in EWDC data collection including:

- Collaborating with other organizations to use the EWDC as a central hub for equine welfare data collection
- Soliciting in kind services for data drives, marketing, and participant needs
- Incentivized biannual data drives
- Record keeping education and support
- Increased communications through newsletters, social media, and press releases
- More focused recruiting efforts
- Accepting other types of data reports to improve efficiency of data submission on the participant’s behalf
**2020 Time To Ride Pilot Program**

In December 2018, the Marketing Alliance agreed to pursue a new Time To Ride (TTR) program designed to attract children to a series of lessons at approved riding facilities. The following steps were taken to create the new program:

- Establish Time To Ride Educational Sponsors: CHA, Pony Club, USEF
- Facility and instructor requirements developed
- New website
- New/updated marketing materials
- Facebook page updated
- Press releases distributed via American Horse Publications
- Facebook posts on TTR page
- Information distributed to breed and discipline associations
  - Approximately 15 national equine breed and discipline associations helped promote the TTR pilot program via various communication methods, including dedicated eblasts, newsletters and social media posts.

**TTR Financials:**

- Contributions $120,000
- Expenses $86,297
- Net Change $33,703

*This figure reflects inclusion of $7,450 in-kind contribution (non-cash). In addition, several 2020 expenses will be paid in 2021 making the overall cash balance negligible.*
October 26 - 28, AHC hosted its first virtual conference and National Issues Forum. Highlights included:

AHC staff and guest staffer from the Senate, provided a legislative and regulatory update and overview of numerous industry initiatives underway to help position the equine industry for the future. In advance of the November election, AHC shared insights into a first-time list of “top ten” congressional incumbents whose success would bode well for the industry moving forward. Horse enthusiasts learned how COVID-19 restrictions have impacted this year’s agenda, including advocating for Paycheck Protection Program (PPP) and tax flexibility to provide relief for equine business. On the labor front, horsemen and women also learned more about the continuing need for guest worker visa flexibility. While the pandemic has added items to the agenda, it has also given new “urgency” to other priorities, including passage of the “Great American Outdoors Act of 2020.” Pushing this landmark trails bill over the finish line served as a “text book” example of putting “horsepower” into the industry’s grassroots network.

David Fuscus, CEO of Xenophon Strategies, spoke about best practices for crisis management. The number and severity of crisis situations that now confront companies and organizations - and put their reputation, profits, and future at risk - underscore the importance of knowing how to communicate about and deal with a crisis. David has been heavily involved in crisis communications and has worked with the media on major national and international crises, including representing the airline industry following the 9/11 terrorist attacks and playing a key communications role in eleven major airline accidents.

American Dude Ranch Association member, Russell True of the White Stallion Ranch, shared about outdoor riding destinations. The ranch has been ranked No. 1 on TripAdvisor of 130 hotels in Tucson for 8 consecutive years and has received numerous TripAdvisor certificates and awards, including Certificates of Excellence, top customer service rankings and Hall of Fame honors. Additionally, the ranch was named "Best Family Resort" in USA Today’s 10 Best Readers’ Choice Awards in 2018.
October 26 - 28, AHC hosted its first virtual conference and National Issues Forum. Highlights included:

Dr. Veronica Lac of the HERD Institute spoke about expanding Diversity, and Inclusion in the equine industry. A diverse industry (in age, race, religion, nationality, sexual orientation, and gender) brings diverse viewpoints and perspectives; these elements can help develop new approaches and great new ways to appeal to participants, fans and new customers.

The meeting closed by honoring Rolapp, Hickey and VanNess Award winners at a virtual Cocktail Party!

**Van Ness Award** - named in honor of the late Marjorie Van Ness of New Jersey, a long-time leader and friend to the horse industry. This award is presented to an individual that best emulates the dedication and commitment of Marjorie Van Ness to the improvement of the horse industry at the state level. Without a doubt **Fred Sarver of Carlisle, KY** dedication and commitment to the horse industry in both Kentucky, and Virginia before that, mirror the noble example set by Marjorie Van Ness.

**Hickey Award** – each year the AHC honors an individual who has been a great supporter of the horse industry and the American Horse Council with the James J. Hickey Jr. Award. The award is presented in honor of the past AHC President, "Jay" Hickey, who served from 1993 to 2016. This year AHC will presented this award to **G. Marvin Beeman, DVM** of Littleton, CO and recognize his contributions to the American Horse Council and the horse industry in general over a sixty-three-year veterinary career, which epitomizes the spirit of this award.

**Rolapp Award** - each year AHC honors a Member of Congress who has greatly supported the American horse industry with the Rolapp Award. The award is presented in remembrance of the long-time president of the AHC, R. Richard Rolapp. In 2020 AHC honored **Rep. Kurt Schrader (D-OR)** to recognize his support for the $122 billion equine industry. His leadership and support of common-sense equine welfare legislation such as the PAST Act, and efforts on trails access legislation on behalf of the industry in the last Congress make the selection this year very easy.

Thank you!
The AHC attended a variety of meetings for industry associations and organizations in 2020.

We invite you to contact the AHC if you are interested in having a representative speak at your next conference or meeting.

United States Equestrian Federation
United States Trotting Association
Carriage Operators of North America
American Quarter Horse Association
Back Country Horsemen of America
National Institute for Animal Agriculture
American Youth Horse Council
International Forum for the Aftercare of Racehorses
Jockey Club Roundtable
Equestricon
United States Animal Health Association
Kentucky Equine Law Conference
Coalition of State Horse Councils
Professional Association of Therapeutic Horsemanship International
Arabian Horse Association
American Association of Equine Practitioners
American Paint Horse Association
Outdoor Recreation Roundtable
LA Farm Bureau
Harness Horseman International
VA Horse Industry Board
VA Farm Bureau
Coalition of State Horse Councils Fall Conference

LOCALLY:
Washington International Horse Show
Maryland Horse Industry Board
Virginia Horse Council