

15.327 Definitions.

As used in this part, unless the context otherwise requires:

1. “*Benefit*” has the same meaning as defined in section 15G.101.
 2. “*Community*” means a city, county, or entity established pursuant to chapter 28E.
 3. “*Contractor or subcontractor*” means a person who contracts with the eligible business or subcontracts with a contractor for the provision of property, materials, or services for the construction or equipping of a facility of the eligible business.
 4. “*Created job*” has the same meaning as defined in section 15G.101.
 5. “*Department*” means the Iowa department of economic development.
 6. “*Eligible business*” means a business meeting the conditions of section 15.329.
 7. “*Fiscal impact ratio*” has the same meaning as defined in section 15G.101.
 8. “*Maintenance period completion date*” has the same meaning as defined in section 15G.101.
 9. “*Program*” means the high quality jobs program.
 10. “*Project completion date*” has the same meaning as defined in section 15G.101.
 11. “*Qualifying investment*” means a capital investment in real property including the purchase price of land and existing buildings and structures, site preparation, improvements to the real property, building construction, and long-term lease costs. “*Qualifying investment*” also means a capital investment in depreciable assets.
 12. “*Qualifying wage threshold*” has the same meaning as defined in section 15G.101.
 13. “*Retained job*” has the same meaning as defined in section 15G.101.
- 94 Acts, ch 1008, §5; 96 Acts, ch 1185, §1; 96 Acts, ch 1199, §1; 98 Acts, ch 1175, §5; 2003 Acts, ch 145, §286; 2005 Acts, ch 150, §43, 68, 69; 2009 Acts, ch 123, §11