

91C.1 Definition — exemption.

1. As used in this chapter, unless the context otherwise requires, “*contractor*” means a person who engages in the business of construction, as the term “*construction*” is defined in the Iowa administrative code for purposes of the Iowa employment security law. However, a person who earns less than two thousand dollars annually or who performs work or has work performed on the person’s own property is not a contractor for purposes of this chapter. The state, its boards, commissions, agencies, departments, and its political subdivisions including school districts and other special purpose districts, are not contractors for purposes of this chapter.

2. If a contractor’s registration application shows that the contractor is self-employed, does not pay more than two thousand dollars annually to employ other persons in the business, and does not work with or for other contractors in the same phases of construction, the contractor is exempt from the fee requirements under this chapter.

88 Acts, ch 1162, §2; 91 Acts, ch 136, §4; 97 Acts, ch 26, § 1; 2006 Acts, ch 1176, §21