68A.102 Definitions.
As used in this chapter, unless the context otherwise requires:
1. “Ballot issue” means a question, other than the nomination or election of a candidate to a public office, which has been approved by a political subdivision or the general assembly or is required by law to be placed before the voters of the political subdivision by a commissioner of elections, or to be placed before the voters by the state commissioner of elections.
2. “Board” means the Iowa ethics and campaign disclosure board established under section 68B.32.
3. “Campaign function” means any meeting related to a candidate’s campaign for election.
4. “Candidate” means any individual who has taken affirmative action to seek nomination or election to a public office and shall also include any judge standing for retention in a judicial election.
5. “Candidate’s committee” means the committee designated by the candidate for a state, county, city, or school office to receive contributions in excess of seven hundred fifty dollars in the aggregate, expend funds in excess of seven hundred fifty dollars in the aggregate, or incur indebtedness on behalf of the candidate in excess of seven hundred fifty dollars in the aggregate in any calendar year.
6. “Clearly identified” means that a communication contains an unambiguous reference to a particular candidate or ballot issue, including but not limited to one or more of the following:
   a. Use of the name of the candidate or ballot issue.
   b. Use of a photograph or drawing of the candidate, or the use of a particular symbol associated with a specific ballot issue.
   c. Use of a candidate’s initials, nickname, office, or status as a candidate, or use of acronym, popular name, or characterization of a ballot issue.
7. “Commissioner” means the county auditor of each county, who is designated as the county commissioner of elections pursuant to section 47.2.
8. “Committee” includes a political committee and a candidate’s committee.
9. “Consultant” means a person who provides or procures services including but not limited to consulting, public relations, advertising, fundraising, polling, managing or organizing services.
10. a. “Contribution” means:
   (1) A gift, loan, advance, deposit, rebate, refund, or transfer of money or a gift in kind.
   (2) The payment, by any person other than a candidate or political committee, of compensation for the personal services of another person which are rendered to a candidate or political committee for any such purpose.
   b. “Contribution” shall not include:
      (1) Services provided without compensation by individuals volunteering their time on behalf of a candidate’s committee or political committee or a state or county statutory political committee except when organized or provided on a collective basis by a business, trade association, labor union, or any other organized group or association.
      (2) Refreshments served at a campaign function so long as such refreshments do not exceed fifty dollars in value or transportation provided to a candidate so long as its value computed at the current rate of reimbursement allowed under the standard mileage rate method for computation of business expenses pursuant to the Internal Revenue Code does not exceed one hundred dollars in value in any one reporting period.
      (3) Something provided to a candidate for the candidate’s personal consumption or use and not intended for or on behalf of the candidate’s committee.
11. “County office” includes the office of drainage district trustee.
12. “County statutory political committee” means a committee as described in section 43.100 that accepts contributions in excess of seven hundred fifty dollars in the aggregate, makes expenditures in excess of seven hundred fifty dollars in the aggregate, or incurs indebtedness in excess of seven hundred fifty dollars in the aggregate in any one calendar year to expressly advocate the nomination, election, or defeat of a candidate for public office.
13. “Disclosure report” means a statement of contributions received, expenditures made, and indebtedness incurred on forms prescribed by rules adopted by the board in accordance with chapter 17A.
14. “Express advocacy” or to “expressly advocate” means communication that can be characterized according to at least one of the following descriptions:
   a. The communication is political speech made in the form of a contribution.
   b. In advocating the election or defeat of one or more clearly identified candidates or the passage or defeat of one or more clearly identified ballot issues, the communication includes explicit words that unambiguously indicate that the communication is recommending or supporting a particular outcome in the election with regard to any clearly identified candidate or ballot issue.
15. “Fundraising event” means any campaign function to which admission is charged or at which goods or services are sold.
16. “National political party” means a party which meets the definition of a political party established for this state by section 43.2, and which also meets the statutory definition of the term “political party” or a term of like import in at least twenty-five other states of the United States.
17. “Person” means, without limitation, any individual, corporation, government or governmental subdivision or agency, business trust, estate, trust, partnership or association, labor union, or any other legal entity.
18. “Political committee” means any of the following:
   a. A committee, but not a candidate’s committee, that accepts contributions in excess of seven hundred fifty dollars in the aggregate, makes expenditures in excess of seven hundred fifty dollars in the aggregate, or incurs indebtedness in excess of seven hundred fifty dollars in the aggregate in any one calendar year to expressly advocate the nomination, election, or defeat of a candidate for public office, or to expressly advocate the passage or defeat of a ballot issue.
   b. An association, lodge, society, cooperative, union, fraternity, sorority, educational institution, civic organization, labor organization, religious organization, or professional organization that accepts contributions in excess of seven hundred fifty dollars in the aggregate, makes expenditures in excess of seven hundred fifty dollars in the aggregate, or incurs indebtedness in excess of seven hundred fifty dollars in the aggregate in any one calendar year to expressly advocate the nomination, election, or defeat of a candidate for public office, or to expressly advocate the passage or defeat of a ballot issue.
   c. A person, other than an individual, that accepts contributions in excess of seven hundred fifty dollars in the aggregate, makes expenditures in excess of seven hundred fifty dollars in the aggregate, or incurs indebtedness in excess of seven hundred fifty dollars in the aggregate in any one calendar year to expressly advocate that an individual should or should not seek election to a public office prior to the individual becoming a candidate as defined in subsection 4.
19. “Political purpose” or “political purposes” means the express advocacy of a candidate or ballot issue.
20. “Public office” means any state, county, city, or school office filled by election.
21. “State income tax liability” means the state individual income tax imposed under section 422.5, less the amounts of nonrefundable credits allowed under chapter 422, division II.
22. “State statutory political committee” means a committee as defined in section 43.111. [C75, 77, 79, 81, §56.2; 81 Acts, ch 35, §1, 2]
   CS2003, §68A.102
   “State commissioner” defined, §39.3