

10B.1 Definitions.

As used in [this chapter](#), unless the context otherwise requires:

1. “*Agricultural land*” means the same as defined in [section 9H.1](#).
 2. “*Cooperative association*” means any entity organized on a cooperative basis, including an association of persons organized under [chapter 497](#), [498](#), or [499](#); an entity composed of entities organized under those chapters; or a cooperative organized under [chapter 501](#) or [501A](#).
 3. “*Corporation*” means a domestic or foreign corporation, including an entity organized pursuant to [chapter 490](#), or a nonprofit corporation.
 4. “*Farming*” means the same as defined in [section 9H.1](#).
 5. “*Foreign business*” means the same as defined in [section 9I.1](#).
 6. “*Foreign government*” means the same as defined in [section 9I.1](#).
 7. “*Limited liability company*” means a foreign or domestic limited liability company, including a limited liability company as defined in [section 489.102](#).
 8. “*Limited partnership*” means a foreign or domestic limited partnership, including a limited partnership as defined in [section 488.102](#), and a domestic or foreign limited liability limited partnership under [chapter 488](#).
 9. “*Nonprofit corporation*” means any of the following:
 - a. A corporation organized under the provisions of [chapter 504](#), [Code 1989](#), or current [chapter 504](#).
 - b. A corporation which qualifies under 26 U.S.C. §501.
 10. “*Nonresident alien*” means the same as defined in [section 9I.1](#).
 11. “*Reporting entity*” means any of the following:
 - a. A corporation, other than a family farm corporation as defined in [section 9H.1](#), including an authorized farm corporation as defined in [section 9H.1](#) or networking farmers corporation as defined in [section 10.1](#), holding an interest in agricultural land in this state.
 - b. A cooperative association holding an interest in agricultural land in this state.
 - c. A limited partnership, other than a family farm limited partnership as defined in [section 9H.1](#), holding an interest in agricultural land in this state.
 - d. A person acting in a fiduciary capacity or as a trustee on behalf of a person, including a corporation, cooperative association, limited liability company, or limited partnership, which holds in a trust, other than through a family trust as defined in [section 9H.1](#), including through an authorized trust, an interest in agricultural land in this state.
 - e. A limited liability company, other than a family farm limited liability company as defined in [section 9H.1](#), including an authorized limited liability company as defined in [section 9H.1](#), or a networking farmers limited liability company or farmers cooperative limited liability company as defined in [section 10.1](#), holding an interest in agricultural land in this state.
 - f. A foreign business holding an interest in agricultural land in this state as provided in [chapter 9I](#).
 - g. A foreign government holding an interest in agricultural land in this state as provided in [chapter 9I](#).
 - h. A nonresident alien holding an interest in agricultural land in this state as provided in [chapter 9I](#).
- [98 Acts, ch 1110, §201, 301; 2000 Acts, ch 1024, §2; 2002 Acts, ch 1050, §2; 2003 Acts, ch 108, §6; 2004 Acts, ch 1049, §191; 2004 Acts, ch 1175, §352, 353, 394, 400; 2005 Acts, ch 135, §101; 2008 Acts, ch 1162, §128, 154, 155; 2010 Acts, ch 1061, §3](#)