

**25B.3 Definitions.**

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

1. “*Political subdivision*” means a city, county, township, or school district.
2. “*State mandate*” means a statutory requirement or appropriation which requires a political subdivision of the state to establish, expand, or modify its activities in a manner which necessitates additional combined annual expenditures of local revenue by all affected political subdivisions of at least one hundred thousand dollars, or additional combined expenditures of local revenue by all affected political subdivisions within five years of enactment of five hundred thousand dollars or more, excluding an order issued by a court of this state.

[83 Acts, ch 142, §3](#); [92 Acts, ch 1123, §1](#); [94 Acts, ch 1173, §3](#)