

91.1 Definitions.

For the purpose of [this chapter](#):

1. “*Agricultural land*” means land suitable for use in farming.
2. “*Farming*” means the cultivation of land for the production of agricultural crops, the raising of poultry, the production of eggs, the production of milk, the production of fruit or other horticultural crops, grazing or the production of livestock. Farming includes the production of timber, forest products, nursery products, or sod. Farming does not include a contract where a processor or distributor of farm products or supplies provides spraying, harvesting or other farm services.
3. “*Foreign business*” means a corporation incorporated under the laws of a foreign country, or a business entity whether or not incorporated, in which a majority interest is owned directly or indirectly by nonresident aliens. Legal entities, including but not limited to trusts, holding companies, multiple corporations and other business arrangements, do not affect the determination of ownership or control of a foreign business.
4. “*Foreign government*” means a government other than the government of the United States, its states, territories or possessions.
5. “*Nonresident alien*” means an individual who is not any of the following:
 - a. A citizen of the United States.
 - b. A person lawfully admitted into the United States for permanent residence by the United States immigration and naturalization service. An individual is lawfully admitted for permanent residence regardless of whether the individual’s lawful permanent resident status is conditional.

[C79, §567.10; C81, §567.1]

[2002 Acts, ch 1066, §1](#); [2002 Acts, ch 1095, §10](#)

C2003, §91.1

Referred to in [§10B.1](#), [10D.1](#)