

**70A.14 Definitions.**

As used in [this section](#) and [section 70A.15](#), unless the context otherwise requires:

1. “*Charitable organization*” means an organization that is eligible to receive contributions which may be deducted on the contributor’s Iowa individual tax return and that has been designated, at the request of one hundred or more eligible state officers and employees, or the number of employees required by [subsection 3](#) of [this section](#), by a responsible official of the payroll system under which the officers or employees are compensated, to receive contributions pursuant to [section 70A.15](#).

2. “*Enrollment period*” means the time during which the charitable organization conducts an annual consolidated effort to secure funds.

3. “*Number of persons required*” means:

a. In the case of employees at the Iowa state university of science and technology and the state university of Iowa, one hundred or more participants.

b. In the case of employees at the university of northern Iowa, fifty or more participants.

[C66, 71, 73, 75, 77, 79, 81, §79.14]

C93, §70A.14

[2023 Acts, ch 19, §2476](#)

Subsection 3, paragraph c stricken