

675.3 Definitions.

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

1. “*Compelling governmental interest*” means a governmental interest of the highest order that cannot otherwise be achieved without burdening the exercise of religion.
2. “*Exercise of religion*” means the practice or observance of religion. “*Exercise of religion*” includes but is not limited to the ability to act or refuse to act in a manner substantially motivated by one’s sincerely held religious belief, whether or not the exercise is compulsory or central to a larger system of religious belief.
3. “*Person*” means any individual, association, partnership, corporation, church, religious institution, estate, trust, foundation, or other legal entity.
4. “*State action*” means the implementation or application of any law, including but not limited to state and local laws, ordinances, rules, regulations, and policies, whether statutory or otherwise, or other action by the state or a political subdivision, including a local government, municipality, instrumentality, or public official authorized by law.
5. “*Substantially burden*” means any action that directly or indirectly constrains, inhibits, curtails, or denies the exercise of religion by any person or compels any action contrary to a person’s exercise of religion and includes but is not limited to withholding of benefits; assessment of criminal, civil, or administrative penalties; or exclusion from governmental programs or access to governmental facilities.

[2024 Acts, ch 1003, §5, 7, 8](#)