714.19 Nonapplicability.

The provisions of sections 714.17, 714.18, 714.20, and 714.21 shall not apply to the following:

1. A community college established under chapter 260C or an institution of higher learning under the control of the state board of regents.
2. A public college or university created or authorized by the laws of any other state to grant degrees, in which state the college or university maintains its principal domicile and from which the college or university receives public funds to support the operating costs of the college or university.
3. A school district described in chapter 274.
4. Private and nonprofit elementary or secondary schools recognized by the department of education or the board of directors of a school district for the purpose of complying with chapter 299 and employing teachers licensed under chapter 256, subchapter VII, part 3.
5. Nonprofit schools exclusively engaged in training persons with disabilities in the state of Iowa.
6. Schools and educational programs conducted by firms, corporations, or persons for which no fee is charged to any student or any other party who assumes the cost of education on the student's behalf.
7. Seminars, refresher courses, and schools of instruction conducted by professional, business, or farming organizations or associations for the members and employees of members of such organizations or associations. A person who provides instruction under this subsection who is not a member or an employee of a member of the organization or association shall not be eligible for this exemption.
8. Private college preparatory schools accredited or probationally accredited under section 256.11, subsection 13.
9. Private, nonprofit schools that meet the criteria established under section 256.183, subsection 1.

[C66, 71, 73, 75, 77, §713A.3; C79, 81, §714.19]

86 Acts, ch 1245, §1498; 89 Acts, ch 240, §7; 96 Acts, ch 1129, §108; 2001 Acts, ch 24, §59; 2010 Acts, ch 1079, §19; 2012 Acts, ch 1077, §13 – 15; 2018 Acts, ch 1026, §173; 2021 Acts, ch 158, §6, 7; 2023 Acts, ch 19, §2602; 2025 Acts, ch 30, §100

Referred to in §261B.4, 261B.11, 714.24

Unnumbered paragraph 1 amended