

8G.3 Definitions.

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

1. “Agency” means a state department, office, board, commission, bureau, division, institution, or public institution of higher education. “Agency” includes individual state agencies and programs, as well as those programs and activities that are administered by or involve more than one agency. “Agency” includes all elective offices in the executive branch of government and the general assembly. “Agency” includes the judicial branch of state government.

2. “Director” means the director of the department of management.

3. a. “Entity” or “recipients” means any of the following:

- (1) A corporation.
- (2) An association.
- (3) An employee union.
- (4) A limited liability company.
- (5) A limited liability partnership.
- (6) Any other legal business entity, including nonprofit entities.
- (7) A grant recipient.
- (8) Contractors.
- (9) A county, city, school district, or other local government entity.

b. “Entity” or “recipients” does not include an individual recipient of state assistance, an employee, or a student. The department of management shall define by rule adopted pursuant to [chapter 17A](#) the meaning of the term “individual recipient of state assistance”.

4. “Funding action or expenditure” includes details on the type of spending that is provided including but not limited to grants, contracts, and appropriations. “Funding action or expenditure” includes tax exemptions or credits. Where possible, an electronic link to the actual grants or contracts shall be provided. An electronic link shall be in a format that is a searchable document.

5. “Funding source” means the state account or fund from which the expenditure is appropriated. “Funding source” does not include federal moneys or grants received by an agency.

6. “Searchable internet site” means an internet site that allows the public at no cost to search and compile the information identified in [section 8G.4](#) and that provides such information in a format capable of being downloaded from the site to personal computers.

7. “State audit or report” shall include any audit or report issued by the auditor of state, department of management, legislative services agency, legislative committee, or executive body relating to the entity or recipient of state funds, the budget program or activity, or agency.

8. “Tax exemption or credit” means an exclusion from the operation or collection of a tax imposed in this state. Tax exemption or credit includes tax credits, exemptions, deductions, and rebates. “Tax exemption or credit” also includes sales tax refunds if such refunds are applied for and granted as a form of financial assistance, including but not limited to the refunds allowed in [sections 15.507](#) and [423.4](#).

9. “Taxing jurisdiction” means a political subdivision of the state with the authority to levy taxes. Taxing jurisdiction includes but is not limited to a city, a county, a school district, and a township.

[2011 Acts, ch 122, §43](#); [2025 Acts, ch 136, §27, 59](#)

2025 amendment to subsection 8 effective December 31, 2025; 2025 Acts, ch 136, §59
Subsection 8 amended