

496C.4 Purposes and powers.

1. A professional corporation shall be organized only for the purpose of engaging in the practice of one specific profession, or two or more specific professions which could lawfully be practiced in combination by a licensed individual or a partnership of licensed individuals, and for the additional purpose of doing all lawful things which may be incidental to or necessary or convenient in connection with the practice of the profession or professions. The articles of incorporation shall state in substance that the purposes for which the corporation is organized are to engage in the general practice of a specified profession or professions, or one or more specified branches or divisions thereof, and to do all lawful things which may be incidental to or necessary or convenient in connection with the practice of the profession or professions. Each professional corporation, unless otherwise provided in its articles of incorporation or unless expressly prohibited by [this chapter](#), shall have all powers granted to corporations by the Iowa business corporation Act, [chapter 490](#).

2. *a.* For purposes of [this section](#), medicine and surgery, osteopathic medicine and surgery, and practice as a physician assistant shall be deemed to be professions which could lawfully be practiced in combination by licensed individuals or a partnership of licensed individuals.

b. Nothing in [this section](#) shall be construed to expand the scope of practice of a physician assistant.

c. For purposes of [this section](#), marital and family therapy, mental health counseling, psychology, and social work shall be deemed to be professions which could lawfully be practiced in combination by licensed individuals or a partnership of licensed individuals.

[C71, 73, 75, 77, 79, 81, §496C.4]

[2001 Acts, ch 24, §64](#); [2010 Acts, ch 1131, §6](#); [2018 Acts, ch 1066, §4, 5](#); [2023 Acts, ch 73, §24](#)

Referred to in [§496C.7, 496C.16](#)

Subsection 2, paragraph b amended