

11—43.2(70A) Qualifications. To qualify to receive contributions an organization must:

43.2(1) Be eligible to receive contributions which may be deducted on the contributor's Iowa individual income tax return.

43.2(2) Have 100 or more eligible state officers and employees participating for any payroll system as set forth in rule 11—43.5(70A).

[ARC 4134C, IAB 11/21/18, effective 12/26/18]