

**11—45.2(81GA, HF748) Definitions.** For the purpose of this chapter, the following definitions apply.

“*Employee*” means a permanent employee of the state of Iowa.

“*Payroll system*” means any one of the following:

1. State of Iowa centralized.
2. Department of transportation.
3. Iowa State University of Science and Technology.
4. State University of Iowa.
5. University of Northern Iowa.
6. Iowa Braille and Sight Saving School.
7. Iowa School for the Deaf.
8. Iowa state fair board.

“*Qualified tuition program*” means a program which meets the requirements of a qualified tuition program under Section 529 of the Internal Revenue Code.