

15E.303 Definitions.

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

1. “*Community affiliate organization*” means a group of five or more community leaders or advocates organized for the purpose of increasing philanthropic activity in an identified community or geographic area in this state with the intention of establishing a community affiliate endowment fund.

2. “*Endow Iowa qualified community foundation*” means a community foundation organized or operating in this state that attains the national standards established by the national council on foundations as determined by the authority in collaboration with the Iowa council of foundations.

3. “*Endowment gift*” means an irrevocable contribution to a permanent endowment held by an endow Iowa qualified community foundation.

[2003 Acts, 1st Ex, ch 1, §90, 93](#)

[2003 enactment of section rescinded pursuant to *Rants v. Vilsack*, 684 N.W.2d 193]

[2004 Acts, 1st Ex, ch 1001, §3, 4; 2005 Acts, ch 150, §71, 81; 2011 Acts, ch 118, §87, 89; 2014 Acts, ch 1124, §27; 2017 Acts, ch 54, §76; 2025 Acts, ch 136, §91, 98, 99](#)

Referred to in [§15E.311, 22.7\(52\)\(a\)](#)

2025 strike of former subsections 1, 2, and 6 applies to tax years beginning on or after January 1, 2026; 2025 Acts, ch 136, §99

2025 strike of former subsections 1, 2, and 6 effective January 1, 2026; 2025 Acts, ch 136, §98

Subsections 1, 2, and 6 stricken and former subsections 3 – 5 renumbered as 1 – 3