

### 15J.2 Definitions.

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

1. “Board” means the same as defined in [section 15.102](#).
2. “Commencement date” means the date established for each district by the board under [section 15J.4, subsection 3](#), upon which the calculation of new state sales tax and new state hotel and motel tax revenue shall begin under [section 15J.5](#) for deposit in the fund.
3. “Department” means the department of revenue.
4. “District” means the area that is designated a reinvestment district pursuant to [section 15J.4](#).
5. “Fund” means the state reinvestment district fund created in [section 15J.6](#).
6. “Governing body” means the county board of supervisors, city council, or other body in which the legislative powers of the municipality are vested.
7. “Municipality” means any of the following:
  - a. A county.
  - b. An incorporated city.
  - c. A joint board or other legal entity established or designated in an agreement made pursuant to [chapter 28E](#) between two or more contiguous municipalities identified in paragraph “a” or “b”.
8. a. “New lessor” means a lessor, as defined in [section 423A.2](#), operating a business in the district that was not in operation in the area of the district before the effective date of the ordinance or resolution establishing the district, regardless of ownership.
  - b. “New lessor” also includes any lessor, defined in [section 423A.2](#), operating a business in the district if the place of business for that business is the subject of a project that was approved by the board.
9. a. “New retail establishment” means a business operated in the district by a retailer, as defined in [section 423.1](#), that was not in operation in the area of the district before the effective date of the ordinance or resolution establishing the district, regardless of ownership.
  - b. “New retail establishment” also includes any business operated in the district by a retailer, as defined in [section 423.1](#), if the place of business for that retail establishment is the subject of a project that was approved by the board.
10. “Project” means a vertical improvement constructed or substantially improved within a district using sales tax revenues and hotel and motel tax revenues received by a municipality pursuant to [this chapter](#). “Project” does not include any of the following:
  - a. A building, structure, or other facility that is in whole or in part used or intended to be used to conduct gambling games under [chapter 99F](#).
  - b. A building, structure, or other facility that is in whole or in part used or intended to be used as a hotel or motel if such hotel or motel is connected to or operated in conjunction with a building, structure, or other facility described in paragraph “a”.
11. “State hotel and motel tax” means the state-imposed tax under [section 423A.3](#).
12. “State sales tax” means the sales and services tax imposed pursuant to [section 423.2](#).
13. “Substantially improved” means that the cost of the improvements is equal to or exceeds fifty percent of the assessed value of the property, excluding the land, prior to such improvements.
14. “Vertical improvement” means a building that is wholly or partially above grade and all appurtenant structures to the building.

[2013 Acts, ch 119, §2; 2014 Acts, ch 1026, §7; 2020 Acts, ch 1118, §83; 2021 Acts, ch 76, §6](#)  
 Referred to in [§15.291, 15.313, 15J.4, 15J.7, 423.3](#)