

**Senate File 88 - Introduced**

SENATE FILE 88  
BY SCHULTZ

**A BILL FOR**

1 An Act relating to the definition of nonprofit organization for  
2 purposes of the state unemployment insurance program.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 96.1A, subsection 27, Code 2021, is  
2 amended to read as follows:

3 27. "*Nonprofit organization*" means an organization described  
4 in the federal Internal Revenue Code, 26 U.S.C. §501(c)(3)  
5 or §501(c)(4), which is exempt from income taxation under 26  
6 U.S.C. §501(a).

7 EXPLANATION

8 The inclusion of this explanation does not constitute agreement with  
9 the explanation's substance by the members of the general assembly.

10 This bill includes an organization described in the  
11 federal Internal Revenue Code, 26 U.S.C. §501(c)(4), in the  
12 definition of "nonprofit organization" for purposes of the  
13 state unemployment insurance program. The federal provision  
14 describes certain social welfare organizations and local  
15 associations of employees.