

**496C.2 Definitions.**

For words used in [this chapter](#), unless the context otherwise requires, the definitions contained in the Iowa business corporation Act, [chapter 490](#), apply, and:

1. “*Employees*” or “*agents*” does not include clerks, stenographers, secretaries, bookkeepers, technicians, or other persons who are not usually and ordinarily considered by custom and practice to be practicing a profession, nor any other person who performs all that person’s duties for the professional corporation under the direct supervision and control of one or more officers, employees, or agents of the professional corporation who are duly licensed in this state to practice a profession which the corporation is authorized to practice in this state. [This chapter](#) shall not be construed to require any such persons to be licensed to practice a profession if they are not required to be licensed under any other law of this state.

2. “*Foreign professional corporation*” means a corporation organized under laws other than the laws of this state for a purpose for which a professional corporation may be organized under [this chapter](#).

3. “*Licensed*” includes registered, certified, admitted to practice, or otherwise legally authorized under the laws of this state.

4. “*Profession*” means the following professions:

- a. Certified public accountancy.
- b. Architecture.
- c. Chiropractic.
- d. Dentistry.
- e. Physical therapy.
- f. Practice as a physician assistant.
- g. Psychology.
- h. Marital and family therapy or mental health counseling, provided that the marital and family therapist or mental health counselor is licensed under [chapters 147](#) and [154D](#).
- i. Social work, provided that the social worker is licensed pursuant to [chapter 147](#) and [section 154C.3, subsection 1](#), paragraph “c”.

j. Professional engineering.

k. Land surveying.

l. Landscape architecture.

m. Law.

n. Medicine and surgery.

o. Optometry.

p. Osteopathic medicine and surgery.

q. Accounting practitioner.

r. Podiatry.

s. Real estate brokerage.

t. Speech pathology.

u. Audiology.

v. Veterinary medicine.

w. Pharmacy.

x. The practice of nursing.

5. “*Professional corporation*” means a corporation subject to [this chapter](#), except a foreign professional corporation.

6. “*Regulating board*” means any board, commission, court, or governmental authority which, under the laws of this state, is charged with the licensing, registration, certification, admission to practice, or other legal authorization of the practitioners of any profession.

7. “*Voluntary transfer*” includes any sale, voluntary assignment, gift, pledge, or encumbrance; any voluntary change of legal or equitable ownership or beneficial interest; or any voluntary change of persons having voting rights with respect to any shares, except

as proxies; but does not include any transfer of an individual's shares or other property to a guardian or conservator appointed for such individual or the individual's property.

[C71, 73, 75, 77, 79, 81, §496C.2]

90 Acts, ch 1205, §31; 2007 Acts, ch 13, §2; 2008 Acts, ch 1088, §141; 2010 Acts, ch 1131, §5; 2018 Acts, ch 1066, §3, 5; 2019 Acts, ch 24, §74