

**496C.9 Relationship and liability to persons served.**

1. [This chapter](#) does not modify any law applicable to the relationship between an individual practicing a profession and a person receiving professional services, including but not limited to any liability arising out of such practice and any law respecting privileged communications.

2. [This chapter](#) does not modify or affect the ethical standards or standards of conduct of any profession, including but not limited to any standards prohibiting or limiting the practice of the profession by a corporation or prohibiting or limiting the practice of two or more professions in combination. All such standards shall apply to the shareholders, directors, officers, employees, and agents through whom a professional corporation practices any profession in this state, to the same extent that the standards apply to an individual practitioner.

3. Unless otherwise provided in the articles of incorporation, the liability of the shareholders of a professional corporation, as shareholders, shall be limited in the same manner and to the same extent as in the case of a corporation organized under the Iowa business corporation Act, [chapter 490](#).

[C71, 73, 75, 77, 79, 81, §496C.9]

[2001 Acts, ch 24, §64](#); [2018 Acts, ch 1041, §127](#)