

422.11L Wage-benefits tax credit.

The taxes imposed under this division, less the credits allowed under sections 422.12 and 422.12B, shall be reduced by a wage-benefits tax credit authorized pursuant to section 15I.2.

2005 Acts, ch 150, §60, 69

Section is effective June 9, 2005, and applies to qualified new jobs created on or after July 1, 2005; section applies to tax years ending on or after July 1, 2005; 2005 Acts, ch 150, §69