

422.11G Venture capital fund investment tax credit.

The tax imposed under this division, less the credits allowed under section 422.12, shall be reduced by a venture capital fund investment tax credit authorized pursuant to section 15E.51.

2002 Acts, ch 1156, §2, 8; 2007 Acts, ch 161, §8, 22

2007 amendment to this section takes effect May 15, 2007, and applies retroactively to January 1, 2007, for tax years beginning on or after that date; 2007 Acts, ch 161, §22