

**422.11G Venture capital fund investment tax credit.**

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

2002 Acts, ch 1156, §2, 8

Section takes effect May 8, 2002, and applies retroactively to tax years beginning on or after January 1, 2002;  
2002 Acts, ch 1156, §8