

422.11J Wind energy production tax credit.

The taxes imposed under this division, less the credits allowed under sections 422.12 and 422.12B, shall be reduced by a wind energy production tax credit allowed under chapter 476B.

2004 Acts, ch 1175, §404, 418

Section takes effect May 17, 2004, and applies retroactively to tax years beginning on or after January 1, 2004; 2004 Acts, ch 1175, § 418