

476B.1 Definitions.

For purposes of this chapter, unless the context otherwise requires:

1. "*Board*" means the utilities board within the utilities division of the department of commerce.
2. "*Department*" means the department of revenue.
3. "*Qualified electricity*" means electricity produced from wind at a qualified facility.
4. "*Qualified facility*" means an electrical production facility that meets all of the following:
 - a. Produces electricity from wind.
 - b. Is located in Iowa.
 - c. Was originally placed in service on or after July 1, 2004, but before July 1, 2007.

2004 Acts, ch 1175, §409, 418

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