

422.11L Wage-benefits tax credit.

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

2005 Acts, ch 150, §60, 69; 2007 Acts, ch 161, §13, 22

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

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