

422.11K Economic development region revolving fund contribution tax credit.

The taxes imposed under this division, less the credits allowed under section 422.12, shall be reduced by an economic development region revolving fund contribution tax credit authorized pursuant to section 15E.232.

2005 Acts, ch 150, §13; 2007 Acts, ch 161, §12, 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