

404A.1 Historic preservation and cultural and entertainment district tax credit — eligible property.

1. A historic preservation and cultural and entertainment district tax credit, subject to the availability of the credit, is granted against the tax imposed under [chapter 422, division II, III, or V](#), or [chapter 432](#), for the rehabilitation of eligible property located in this state as provided in [this chapter](#). Tax credits in excess of tax liabilities shall be refunded or credited as provided in [section 404A.4, subsection 3](#).

2. Eligible property for which a taxpayer may receive the historic preservation and cultural and entertainment district tax credit computed under [this chapter](#) includes all of the following:

- a. Property listed on the national register of historic places or eligible for such listing.
- b. Property designated as of historic significance to a district listed in the national register of historic places or eligible for such designation.
- c. Property or district designated a local landmark by a city or county ordinance.
- d. A barn constructed prior to 1937.

2000 Acts, ch 1194, §3, 20; 2002 Acts, ch 1003, §1, 5; 2005 Acts, ch 150, §20, 21; 2007 Acts, ch 165, §1, 9

Referred to in [§404A.4](#), [422.11D](#), [422.33](#), [422.60](#), [432.12A](#)

2007 amendment to subsection 1 applies to historic preservation and cultural and entertainment district tax credits applied for or reserved prior to July 1, 2007; 2007 Acts, ch 165, §9