

432.12K Film investment tax credit.

The tax imposed under this chapter shall be reduced by an investment tax credit authorized pursuant to section 15.393, subsection 2, paragraph "b".

2007 Acts, ch 162, §11, 13

Section takes effect May 17, 2007, and applies retroactively to tax years beginning on or after January 1, 2007; 2007 Acts, ch 162, §13