

432.12M Innovation fund investment tax credit.

The taxes imposed under this chapter shall be reduced by an innovation fund investment tax credit allowed under section 15E.52.

2011 Acts, ch 130, §44, 47, 71

[SP] Section applies retroactively to January 1, 2011, for tax years beginning and investments made on or after that date; 2011 Acts, ch 130, §47

[T] NEW section