432.12C Investment tax credits.

- 1. The tax imposed under this chapter shall be reduced by an investment tax credit authorized pursuant to section 15E.43 for an investment in a qualifying business or a community-based seed capital fund.
- 2. The taxes imposed under this division shall be reduced by investment tax credits authorized pursuant to sections 15.333A and 15E.193B, subsection 6.

2002 Acts, ch 1006, §10, 13; 2006 Acts, ch 1158, §60