

422.11D Historic preservation and cultural and entertainment district tax credit.

The taxes imposed under [this division](#), less the credits allowed under [section 422.12](#), shall be reduced by a historic preservation and cultural and entertainment district tax credit allowed under [section 404A.2](#).

[2000 Acts, ch 1194, §10](#); [2005 Acts, ch 179, §64](#); [2007 Acts, ch 161, §5, 22](#); [2007 Acts, ch 165, §4, 9](#); [2012 Acts, ch 1138, §31](#); [2014 Acts, ch 1118, §8, 12](#)

2014 amendment to section applies to agreements entered into by the department of cultural affairs and an eligible taxpayer on or after July 1, 2014; 2014 Acts, ch 1118, §12

Section stricken and rewritten