

432.12A Historic preservation and cultural and entertainment district tax credit.

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

[2002 Acts, ch 1003, §4, 5](#); [2007 Acts, ch 165, §7, 9](#); [2014 Acts, ch 1118, §11, 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