

**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](#)

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