

437A.17B Reimbursement for renewable energy.

A person in possession of a wind energy tax credit certificate issued pursuant to [chapter 476B](#) or a renewable energy tax credit certificate issued pursuant to [chapter 476C](#) may apply to the director for a reimbursement of the amount of taxes imposed and paid by the person pursuant to [this chapter](#) in an amount not more than the person received in wind energy tax credit certificates pursuant to [chapter 476B](#) or renewable energy tax credit certificates pursuant to [chapter 476C](#). To obtain the reimbursement, the person shall include with the return required under [section 437A.8](#) the wind energy tax credit certificates issued to the person pursuant to [chapter 476B](#), or the renewable energy tax credit certificates issued to the person pursuant to [chapter 476C](#), and provide any other information the director may require. The director shall direct a warrant to be issued to the person for an amount equal to the tax imposed and paid by the person pursuant to [this chapter](#) but for not more than the amount of the wind energy tax credit certificates or renewable energy tax credit certificates included with the return.

[2005 Acts, ch 160, §6, 14](#); [2008 Acts, ch 1128, §3, 15](#); [2014 Acts, ch 1093, §15](#)

Section amended