

432.12B Venture capital fund investment tax credit. Repealed by 2010 Acts, ch 1138, §25, 26.

Tax credit certificates issued for future tax years for investments made on or before July 1, 2010, under former section 432.12B are valid and may be claimed by a taxpayer after July 1, 2010, in the tax year stated on the certificate; [2010 Acts, ch 1138, §26](#)