1 , §432.12G

432.12G Workforce housing investment tax credit.

The taxes imposed under this chapter shall be reduced by a workforce housing investment tax credit allowed under section 15.355, subsection 3.

2014 Acts, ch 1130, \$22, 24 - 26
Section takes effect May 30, 2014; applies retroactively to January 1, 2014, for tax years beginning on or after that date; and applies to qualifying new investment costs incurred on or after May 30, 2014; 2014 Acts, ch 1130, \$24 - 26