

**15.113 Tax lien and delinquency search requirement.**

Before authorizing tax incentives or disbursing moneys to a person or business applying for assistance under any of the authority's programs, the authority shall conduct a search for outstanding state or local tax liability, tax liens, or other related delinquencies. The authority shall not authorize tax incentives or disburse moneys if the result of the search shows that the applicant is currently delinquent in the payment of state or local taxes or is otherwise in substantial noncompliance with Iowa tax law.

[2012 Acts, ch 1126, §36](#)