

**15E.41 Purpose.**

The purpose of [this division](#) is to stimulate job growth, create wealth, and accelerate the creation of new ventures by using investment tax credits to incentivize the transfer of capital from investors to entrepreneurs, particularly during early-stage growth.

[2002 Acts, ch 1006, §1, 13](#); [2015 Acts, ch 138, §109, 126, 127](#)

2015 amendment takes effect July 2, 2015, and applies to equity investments made in a qualifying business on or after that date; 2015 Acts, ch 138, §126, 127