

**15.356 Rules.**

The authority and the department of revenue shall adopt rules as necessary for the implementation and administration of [this part](#).

[2014 Acts, ch 1130, §18, 24 – 26](#)

Referred to in [§15.119](#)

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](#)