

15E.46 Confidentiality — reports.

1. Except as provided in [subsection 2](#), all information or records in the possession of the authority with respect to [this subchapter](#) shall be presumed by the authority to be a trade secret protected under [chapter 550](#) or common law and shall be kept confidential by the authority unless otherwise ordered by a court.

2. All of the following shall be considered public information under [chapter 22](#):

- a. The identity of a qualifying business.
- b. The identity of an investor and the qualifying business in which the investor made an equity investment.
- c. The number of tax credit certificates issued by the authority.
- d. The total dollar amount of tax credits issued by the authority.

3. The authority shall publish an annual report of the activities conducted pursuant to [this subchapter](#) and shall submit the report to the governor and the general assembly. The report shall include a listing of eligible qualifying businesses and the number of tax credit certificates and the amount of tax credits issued by the authority.

[2002 Acts, ch 1006, §6, 13; 2011 Acts, ch 118, §87, 89; 2015 Acts, ch 138, §118, 126, 127; 2017 Acts, ch 54, §76](#)

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

Code editor directive applied