190B.101 Definitions.

As used in this chapter, unless the context otherwise requires:

- 1. "Department" means the department of revenue.
- 2. "Tax credit" means the from farm to food donation tax credit as established in this chapter.

 $\frac{2013\ Acts,\ ch\ 140,\ \$139,\ 147}{Section\ takes\ effect\ July\ 1,\ 2013,\ and\ applies\ to\ tax\ years\ beginning\ on\ or\ after\ January\ 1,\ 2014;\ 2013\ Acts,\ ch\ 140,\ \$147}$