

**432.12A Historic preservation tax credit.**

The taxes imposed under [this chapter](#) shall be reduced by a historic preservation tax credit allowed under [chapter 404A](#).

[2002 Acts, ch 1003, §4, 5](#); [2007 Acts, ch 165, §7, 9](#); [2014 Acts, ch 1118, §11, 12](#); [2015 Acts, ch 30, §122](#); [2017 Acts, ch 29, §124](#)

2014 amendment to section applies to agreements entered into by an eligible taxpayer on or after July 1, 2014; [2014 Acts, ch 1118, §12](#)