

422.11U Third-party developer tax credit.

The taxes imposed under [this subchapter](#), less the credits allowed under [section 422.12](#), shall be reduced by the third-party developer tax credit authorized pursuant to [section 15.331C](#) for certain sales taxes paid by a third-party developer.

[2021 Acts, ch 86, §3, 6, 7](#)

Referred to in [§422.5, 422.16](#)

Section applies retroactively to January 1, 2020, for tax years beginning on or after that date; 2021 Acts, ch 86, §7

NEW section