

15.317 Eligibility requirements.

To be eligible to receive the renewable chemical production tax credit pursuant to the program, a business shall meet all of the following requirements:

1. The business is physically located in this state.
2. The business is operated for profit and under single management.
3. The business is not an entity providing professional services, health care services, or medical treatments or is not an entity engaged primarily in retail operations.
4. The business organized, expanded, or located in the state on or after April 6, 2016.
5. The business shall not be relocating or reducing operations as described in [section 15.329, subsection 1](#), paragraph “b”, and as determined under the discretion of the authority.
6. The business is in compliance with all agreements entered into under this program or other programs administered by the authority.

[2016 Acts, ch 1065, §6, 15, 16](#); [2021 Acts, ch 76, §4](#)

Referred to in [§2.48, 15.119, 15.316, 15.318, 15.320, 15.322](#)

For future repeal of this section effective July 1, 2030, see [§15.322](#)