

**15E.41 Purpose.**

The purpose of [this subchapter](#) is to stimulate job growth, create wealth, and accelerate the creation of new ventures by using investment tax credits to incentivize the transfer of capital from investors to entrepreneurs, particularly during early-stage growth.

[2002 Acts, ch 1006, §1, 13](#); [2015 Acts, ch 138, §109, 126, 127](#); [2017 Acts, ch 54, §76](#)