422.11F Investment tax credits.

1. The taxes imposed under this subchapter, less the credits allowed under section 422.12, shall be reduced by an investment tax credit authorized pursuant to section 15E.43 for an investment in a qualifying business.

2. The taxes imposed under this subchapter, less the credits allowed under section 422.12, shall be reduced by investment tax credits authorized pursuant to section 15.333 and section 15E.193B, subsection 6, Code 2014.

2002 Acts, ch 1006, §7, 13; 2006 Acts, ch 1158, §19; 2007 Acts, ch 161, §7, 22; 2014 Acts, ch 1130, §36; 2015 Acts, ch 138, §120, 126, 127; 2020 Acts, ch 1062, §94 Referred to in §422.16