## 422.9 Carry over of Iowa net operating loss.

Any Iowa net operating loss carried over from a taxable year beginning prior to January 1, 2023, may be deducted as provided in section 422.9, subsection 3, Code 2018.

2018 Acts, ch 1161, §120, 133, 134; 2021 Acts, ch 177, §1
Referred to in §422.4, 422.5, 422.16
For text, history, and footnotes pertaining to deductions from net income prior to January 1, 2023, see §422.9, Code 2022 Section is effective January 1, 2023, and applies to tax years beginning on or after that date; 2018 Acts, ch 1161, \$133, 134; 2021 Acts,