

15E.46 Confidentiality — reports.

1. Except as provided in [subsection 2](#), all information or records in the possession of the authority with respect to [this subchapter](#) shall be presumed by the authority to be a trade secret protected under [chapter 550](#) or common law and shall be kept confidential by the authority unless otherwise ordered by a court.

2. All of the following shall be considered public information under [chapter 22](#):

a. The identity of a qualifying business.

b. The identity of an investor and the qualifying business in which the investor made an equity investment.

c. The number of tax credit certificates issued by the authority.

d. The total dollar amount of tax credits issued by the authority.

3. The authority shall publish, or include as part of the annual report under [section 15.107B](#), an annual report of the activities conducted pursuant to [this subchapter](#) and shall submit the report to the governor and the general assembly. The report shall include a listing of eligible qualifying businesses and the number of tax credit certificates and the amount of tax credits issued by the authority.

[2002 Acts, ch 1006, §6, 13; 2011 Acts, ch 118, §87, 89; 2015 Acts, ch 138, §118, 126, 127; 2017 Acts, ch 54, §76; 2024 Acts, ch 1182, §126](#)

Subsection 3 amended