

**476B.9 Registration of tax credit certificates.**

The department shall develop a system for the registration of the wind energy production tax credit certificates issued or transferred under [this chapter](#) and a system that permits verification that any tax credit claimed on a tax return is valid and that transfers of the tax credit certificates are made in accordance with the requirements of [this chapter](#). The tax credit certificates issued under [this chapter](#) shall not be classified as a security pursuant to [chapter 502](#).

2004 Acts, ch 1175, §417, 418; 2005 Acts, ch 179, §170