

15.317 Eligibility requirements.

To be eligible to receive the renewable chemical production tax credit pursuant to the program, a business shall meet all of the following requirements:

1. The business is physically located in this state.
2. The business is operated for profit and under single management.
3. The business is not an entity providing professional services, health care services, or medical treatments or is not an entity engaged primarily in retail operations.
4. The business organized, expanded, or located in the state on or after April 6, 2016.
5. The business shall not be relocating or reducing operations as follows, and as determined under the discretion of the authority:
 - a. The business shall not be solely relocating operations from one area of the state. A project that does not create new jobs or involve a substantial amount of new capital investment shall be presumed to be a relocation. In determining whether a business is solely relocating operations for purposes of this paragraph, the authority shall consider a letter of support for the move from the affected local community.
 - b. The business shall not be in the process of reducing operations in one community while simultaneously applying for the program. For purposes of this paragraph, a reduction in operations within twelve months before or after an application is submitted to the authority shall be presumed to be a reduction in operations while simultaneously applying for assistance under the program.
 - c. **This subsection** shall not be construed to prohibit a business from expanding its operation in a community if existing operations of a similar nature in this state are not closed or substantially reduced.
6. The business is in compliance with all agreements entered into under this program or other programs administered by the authority.

2016 Acts, ch 1065, §6, 15, 16; 2021 Acts, ch 76, §4; 2025 Acts, ch 136, §30, 59

Referred to in [§2.48](#), [15.316](#), [15.318](#), [15.320](#), [15.322](#)

For future repeal of this section effective July 1, 2039, see [§15.322](#)

2025 amendment to subsection 5 effective December 31, 2025; 2025 Acts, ch 136, §59

Subsection 5 amended