

**15.320 Reports to general assembly.**

1. For purposes of [this section](#), “*successful tax credit applicant*” includes, with respect to each calendar year, an eligible business that was issued a tax credit certificate for production of renewable chemicals during that calendar year.

2. By January 31 of each year, the board, in cooperation with the department of revenue, shall submit to the general assembly and to the governor, or provide to the authority for inclusion in the annual report under [section 15.107B](#), a report describing the activities of the program for the most recent calendar year for which the tax credit application period has ended pursuant to [section 15.318, subsection 1](#), paragraph “d”. The report shall, at a minimum, include the following information:

a. The aggregate number of pounds, and a list of each type, of renewable chemicals produced in Iowa by all successful tax credit applicants during the calendar year prior to the calendar year for which the successful applicants first applied for a tax credit under the program.

b. The aggregate number of pounds, and a list of each type, of renewable chemicals produced in Iowa by all successful tax credit applicants during each calendar year.

c. The number of employees located in Iowa of all successful tax credit applicants during the calendar year prior to the calendar year for which the successful applicants first applied for a tax credit under the program.

d. The number of employees located in Iowa of all successful tax credit applicants during each calendar year.

e. For each eligible business issued a renewable chemical production tax credit during each calendar year:

(1) The identity of the eligible business.

(2) The amount of the tax credit.

(3) The manner in which the eligible business first qualified as an eligible business under [section 15.317, subsection 4](#), whether by organizing, expanding, or locating in the state.

f. The total amount of all renewable chemical production tax credits claimed during each calendar year, and the portion of the claims issued as a refund.

3. To protect the presumption of confidentiality established in [section 15.318, subsection 5](#), the board shall report all information in an aggregate form to prevent, as much as possible, information being attributable to any particular eligible business, except as provided in [subsection 2, paragraph “e”](#).

**2016 Acts, ch 1065, §9, 15, 16; 2023 Acts, ch 116, §7 – 9, 17; 2024 Acts, ch 1182, §124**

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

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

2023 amendment to subsection 1 applies to all applications submitted to the renewable chemical production tax credit program on or after July 1, 2023, and to all eligible businesses placed on a wait list pursuant to [section 15.318, subsection 3](#), paragraph e on or before June 30, 2023; 2023 Acts, ch 116, §17