

422.11F Investment tax credits.

1. The taxes imposed under [this subchapter](#), less the credits allowed under [section 422.12](#), shall be reduced by an investment tax credit authorized pursuant to [section 15E.27](#) for an investment in a qualifying business.

2. The taxes imposed under [this subchapter](#), less the credits allowed under [section 422.12](#), shall be reduced by investment tax credits authorized pursuant to [sections 15.508](#) and [15.496](#).

[2002 Acts, ch 1006, §7, 13](#); [2006 Acts, ch 1158, §19](#); [2007 Acts, ch 161, §7, 22](#); [2014 Acts, ch 1130, §36](#); [2015 Acts, ch 138, §120, 126, 127](#); [2020 Acts, ch 1062, §94](#); [2025 Acts, ch 136, §46, 59, 72](#)

Referred to in [§422.16](#)

For preservation of existing rights relating to tax incentives issued, awarded, or allowed before December 31, 2025, see [2025 Acts, ch 136, §58](#)

2025 amendment to subsection 2 effective December 31, 2025; [2025 Acts, ch 136, §59](#)

Section amended