

**422.9 Carry over of Iowa net operating loss.**

Any Iowa net operating loss carried over from a taxable year beginning prior to January 1, 2023, may be deducted as provided in [section 422.9, subsection 3](#), Code 2018.

[2018 Acts, ch 1161, §120, 133, 134; 2021 Acts, ch 177, §1](#)

Referred to in [§422.4, 422.5, 422.16](#)

For text, history, and footnotes pertaining to deductions from net income prior to January 1, 2023, see [§422.9, Code 2022](#)

Section is effective January 1, 2023, and applies to tax years beginning on or after that date; [2018 Acts, ch 1161, §133, 134; 2021 Acts, ch 177, §1](#)