

**432.12A Historic preservation tax credit.**

The taxes imposed under [this chapter](#) shall be reduced by a historic preservation tax credit allowed under [chapter 404A](#).

2002 Acts, ch 1003, §4, 5; 2007 Acts, ch 165, §7, 9; 2014 Acts, ch 1118, §11, 12; 2015 Acts, ch 30, §122; 2017 Acts, ch 29, §124