## CAPITAL INVESTMENT BOARD, IOWA[123] [Created by 2002 Iowa Acts, chapter 1005, section 3]

				_
7 Y	11	۸D		D 1
	$\mathbf{H}$	4 P	1 1	к

	CHAPTER 1			
I	OWA CAPITAL INVESTMENT BOARD – ADMINISTRATION			
1.1(15E)	Mission of the board			
1.2(15E)	Membership of the board			
1.3(15E)	Powers of the board			
1.4(15E)	Correspondence and communications			
1.5(15E)	Meetings of the board			
1.6(15E)	Duties of the board			
, ,				
CHAPTER 2				
TAX CREDIT FOR INVESTMENTS IN QUALIFYING BUSINESSES				
	AND COMMUNITY-BASED SEED CAPITAL FUNDS			
2.1(15E)	Tax credit for investments in qualifying businesses and community-based seed capital funds			
2.2(15E)	Definitions			
2.3(15E)	Taxpayers eligible for the investment tax credit			
2.4(15E)	Application for the investment tax credit			
2.5(15E)	Verification of qualifying businesses and community-based seed capital funds			
2.6(15E)	Issuance and distribution of investment tax credits			
2.7(15E)	Claiming the tax credits			
2.8(15E)	Notification to the department of revenue			
2.9(15E)	Rescinding the tax credits			
2.10(15E)	Additional information			
2.10(102)				
	CHAPTER 3			
TAX	X CREDIT FOR INVESTMENTS IN VENTURE CAPITAL FUNDS			
3.1(15E)	Tax credit for investments in venture capital funds			
3.2(15E)	Definitions			
3.3(15E)	Verification of venture capital funds			
3.4(15E)	Application for the investment tax credit			
3.5(15E)	Issuance and distribution of investment tax credits			
3.6(15E)	Claiming the tax credits			
3.7(15E)	Notification to the department of revenue			
3.8(15E)	Additional information			
	CHAPTER 4			
INVESTMEN	T TAX CREDITS RELATING TO INVESTMENTS IN A FUND OF FUNDS			
ORGANIZED BY THE IOWA CAPITAL INVESTMENT CORPORATION				
4.1(15E)	Contingent tax credits relating to investments in Iowa fund of funds			
4.2(15E)	Definitions			
4.3(15E)	Report of the Iowa capital investment corporation			
4.4(15E)	Allocation and issuance of certificates			
4.5(15E)	Procedures for verification of tax credits			
4.6(15E)	Contractual nature of certificates; irrevocability of tax credits			
4.7(15E)	Transfer of tax credit certificates			
4.8(15E)	Cancellation of tax credits upon receipt of scheduled return			
4.9(15E)	Lost or mutilated tax credit certificates			
4.10(15E)	Claiming the tax credits			
4.10(15E) 4.11(15E)	Notification to the department of revenue			
4.11(15E) 4.12(15E)	Other provisions			
T.12(13L)	Outer provisions			