Analysis, p. 1

# CAPITAL INVESTMENT BOARD, IOWA[123]

[Created by 2002 Iowa Acts, chapter 1005, section 3]

# CHAPTER 1

# IOWA 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
- 2.11(15E) Transfer of responsibilities for administration of the program

### CHAPTER 3

### TAX CREDIT FOR INVESTMENTS IN VENTURE CAPITAL FUNDS

Tax credit for investments in venture capital funds

3.2(15E) Definitions

3.1(15E)

- 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
- 3.9(15E) Repeal of the tax credit

### CHAPTER 4

#### INVESTMENT 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

4.11(15E)	Notification to the department of revenue
4.12(15E)	Other provisions