

**261—43.3(15E) Authorization of tax credits.**

**43.3(1)** For tax years beginning on or after January 1, 2021, but before January 1, 2025, a tax credit shall be allowed against the taxes imposed in Iowa Code chapter 422, subchapters II, III, and V, and in Iowa Code chapter 432, and against the moneys and credits tax imposed in Iowa Code section 533.329, equal to 25 percent of a donor's charitable donation made on or after July 1, 2021, to the Hoover presidential foundation for the Hoover presidential library and museum renovation project fund.

**43.3(2)** A donor shall not claim a tax credit for a donation made during a tax year beginning before January 1, 2021, or after December 31, 2024.

**43.3(3)** To receive the tax credit, a donor shall file a claim with the department in accordance with any applicable administrative rules adopted by the department.

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