

**221—13.4(303) Trust fund credits.**

**13.4(1)** Annually, the director shall certify to the state treasurer the trust fund credits gained by Iowa arts, cultural, and historical organizations in the previous year.

**13.4(2)** Criteria. In determining trust fund credits, the director shall:

*a.* Review reports from major arts, cultural, and historical organizations to determine the amount which has been given to their endowments in the previous year.

*b.* Review final reports from departmental grants to determine the amount of cash match contributed to granted projects in arts, cultural, and historical organizations. Cash match amounts indicate nonpublic support provided to organizations.

[ARC 8087B, IAB 8/26/09, effective 9/30/09]