**261—115.10(15E) Additional information—confidentiality—annual report.**

**115.10(1)** *Additional information.* The authority may at any time request additional information and documentation from a qualifying business regarding the operations, job creation and economic impact of such qualifying business, and the authority may use such information in preparing and publishing any reports to be provided to the governor and the general assembly.

**115.10(2)** *Confidentiality.*

*a.* Except as provided in paragraph *"b,"* all information or records in the possession of the authority with respect to this chapter shall be presumed by the authority to be a trade secret protected under Iowa Code chapter 550 or common law and shall be kept confidential by the authority unless otherwise ordered by a court.

*b.* All of the following shall be considered public information under Iowa Code chapter 22:

(1) The identity of a qualifying business.

(2) The identity of an investor and the qualifying business in which the investor made an equity investment.

(3) The number of tax credit certificates issued by the authority.

(4) The total dollar amount of tax credits issued by the authority.

**115.10(3)** *Annual report.* The authority will publish an annual report of the activities conducted pursuant to Iowa Code chapter 15E, division V, and will submit the report to the governor and the general assembly. The report will include a listing of eligible qualifying businesses and the number of tax credit certificates and the amount of tax credits issued by the authority.

[**ARC 0009C**, IAB 2/8/12, effective 3/14/12; **ARC 2541C**, IAB 5/25/16, effective 6/29/16; **ARC 6242C**, IAB 3/9/22, effective 4/13/22]