

261—411.2(303) Regulations. The Investment Tax Credit Program shall operate in accordance with the National Historic Preservation Act of 1966; Tax Reform Act of 1986, Public Law 99-514, Sections 48(g) and 170(h); 36 CFR Part 60, the National Register of Historic Places, November 16, 1981, and October 2, 1983; 36 CFR Part 67, Historic Preservation Certifications Pursuant to the Tax Reform Act of 1976 and the Economic Recovery Tax Act of 1981, March 12, 1984; and 26 CFR Parts 1 and 602, Investment Tax Credit for Qualified Rehabilitation Expenditures, October 11, 1988; and 26 CFR Parts 20 and 25, Charitable Contribution for Conservation purposes in accordance with the Tax Treatment Extension Act of 1980. Additional interpretive information may also be found in Historic Preservation Tax Incentives, Certification of Rehabilitation Workbook, Department of the Interior, National Park Service; National Register Programs Guidelines, NPS-49; Preservation Briefs Series; National Register Bulletins; and Secretary of the Interior's Standards and Guidelines for Archaeology and Historic Preservation, Notice published by the Department of the Interior, National Park Service, Federal Register, Vol. 48, No. 190, Thursday, September 29, 1983.

[Editorial change: IAC Supplement 2/7/24]