

261—48.1(15) Authority and purpose. The workforce housing tax incentives program is administered pursuant to Iowa Code sections 15.351 through 15.356 and 2022 Iowa Acts, Senate File 2325, sections 7 through 13. The purpose of the program is to assist the development of workforce housing in Iowa communities by providing incentives for housing projects that are targeted at middle-income households and that focus on the redevelopment or repurposing of existing structures.
[ARC 1801C, IAB 12/24/14, effective 1/28/15; ARC 6467C, IAB 8/24/22, effective 9/28/22]