

261—49.1(303,404A) Purpose. Pursuant to Iowa Code chapters 303 and 404A, the historic preservation tax credit program is administered by the authority with the assistance of the department of cultural affairs and the department of revenue. This chapter sets forth the administration of the program by the authority. The administrative rules for the department of cultural affairs' administration of the program can be found in 223—Chapter 48. The administrative rules for the department of revenue's administration of the program may be found in rules 701—304.19(404A,422), 701—304.55(404A,422), 701—501.48(404A,422), and 701—601.10(404A,422).

[**ARC 2944C**, IAB 2/15/17, effective 3/22/17; **ARC 6728C**, IAB 12/14/22, effective 1/18/23]