

261—57.1(237A) Definitions.

“Authority” means the economic development authority created in Iowa Code section 15.105.

“Department” means the Iowa department of revenue.

“Federal credit” means the federal employer-provided child care tax credit provided in Section 45F of the Internal Revenue Code.

“Qualified child care expenditure” means the same as defined in Section 45F of the Internal Revenue Code.

“Qualified child care facility” means the same as defined in Section 45F of the Internal Revenue Code.

“Qualified child care resource and referral expenditure” means the same as defined in Section 45F of the Internal Revenue Code.

“Tax credit” means the amount a taxpayer may claim against the taxes imposed in Iowa Code chapter 422, subchapters II, III, and V, and in Iowa Code chapter 432, and against the moneys and credits tax imposed in Iowa Code section 533.329.

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