

261—76.1(15) Authority. The authority for establishing rules governing the aggregate tax credit limit for certain economic development programs under this chapter is Iowa Code sections 15.106A and 15.119. [ARC 7954B, IAB 7/15/09, effective 7/1/09; ARC 8146B, IAB 9/23/09, effective 10/28/09; ARC 1573C, IAB 8/20/14, effective 9/24/14]