

**261—76.2(15) Purpose.** The purpose of the aggregate tax credit limit for certain economic development programs is to limit the amount of tax credits awarded during a fiscal year.

[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]