

701—501.45(422) From farm to food donation tax credit. A taxpayer that donates a food commodity that the taxpayer produces may claim a tax credit against Iowa corporation income tax according to the same requirements, conditions, and limitations as described in rule 701—304.51(422).

This rule is intended to implement Iowa Code chapter 190B, subchapter I, and section 422.33.

[ARC 6901C, IAB 2/22/23, effective 3/29/23]