

701—601.26(237A) Employer child care tax credit. An employer child care tax credit is available according to the same requirements, conditions, and limitations as described in rule 701—304.58(237A) and 261—Chapter 57.

This rule is intended to implement Iowa Code section 237A.31.

[ARC 8201C, IAB 8/21/24, effective 9/25/24]