

261—49.2(404A) Program transition. The 2016 general assembly made several changes to the historic tax credit program, including transferring the primary responsibility for the program's administration to the authority in consultation with the department of cultural affairs. For projects registered prior to August 15, 2016, the program is administered by the department of cultural affairs and the department of revenue pursuant to the statutes and rules that apply to projects registered prior to August 15, 2016. On or after August 15, 2016, the program is administered by the economic development authority in consultation with the department of cultural affairs pursuant to Iowa Code chapter 404A. Chapter 49 applies to projects that are registered on or after August 15, 2016.
[ARC 2944C, IAB 2/15/17, effective 3/22/17]