

**261—36.2(15) Definitions.** The following definitions apply to this chapter:

“*Act*” means 2007 Iowa Acts, House File 892, that authorizes tax credits for film, television, and video projects.

“*Commercial domicile*” means the principal place from which the trade of business of the taxpayer is directed or managed.

“*IDED*” means the Iowa department of economic development.

“*Investor*” means a person or entity that participates financially in a film, television, or video project that is registered by IDEED.

“*Iowa-based business*” means a business whose commercial domicile is in Iowa.

“*Producer*” or “*production company*” means the legally designated entity that undertakes and pays for the project activities in Iowa.

“*Project*” means a film, television, or video production operation that involves expenditures and is undertaken in Iowa during the period of time defined in the application.

“*Registered*” or “*registered project*” means a film, television, or video production operation that has been determined by IDEED to meet the criteria in 261—36.3(15).