

**261—32.6(81GA, HF868, HF809) Requests for tax credits.** Requests for tax credits will be accepted on an ongoing basis. The department will make public by June 1 and December 1 of each calendar year the total number of requests for tax credits that have been submitted. The department will review these requests and issue tax credits within a reasonable period of time following the June 1 and December 1 announcements. Tax credits shall be authorized pursuant to this rule for contributions made to a qualified economic development region revolving loan fund after December 1, 2005.