

**261—76.1 (15) Authority.** The authority for establishing rules governing the aggregate tax credit limit for certain economic development programs under this chapter is Iowa Code sections 15.106A and 15.119.

[**ARC 7954B**, IAB 7/15/09, effective 7/1/09; **ARC 8146B**, IAB 9/23/09, effective 10/28/09; **ARC 1573C**, IAB 8/20/14, effective 9/24/14]