

261—76.5 (15) Programs subject to the cap.

76.5(1) Tax credits authorized under the following economic development programs are subject to the tax credit cap:

- a.* The high quality jobs program.
- b.* The enterprise zone program.
- c.* The assistive device tax credit program.
- d.* The tax credits for investments in qualifying businesses and community-based seed capital funds.
- e.* The tax credits for investments in certified innovation funds.
- f.* The redevelopment tax credit program for brownfields and grayfields.

76.5(2) Pursuant to rule 261—76.6(15), the authority will allocate a certain amount of tax credits to the programs listed in this rule.

[**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]