

261—76.8(15) Reporting to the department of revenue. The authority shall submit an initial report to the department of revenue by August 15 of each year, which shows the initial allocation of the maximum aggregate tax credit cap. At the start of each subsequent fiscal year, the authority shall prepare a report to summarize the final allocation for the fiscal year that just ended, the total amount of awards made under each program subject to the cap during that fiscal year, and the initial allocation for the subsequent fiscal year.

[**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]