

123—3.9(15E) Repeal of the tax credit. The tax credit for investments in venture capital funds is repealed for investments made after July 1, 2010. Any tax credit certificates issued for investments made on or before July 1, 2010, are valid and can be claimed on tax returns beginning with the third tax year following the tax year the investment was made in accordance with rule 123—3.6(15E).
[ARC 9030B, IAB 8/25/10, effective 9/29/10]