

**261—66.1(78GA,ch1194) Purpose.** The Iowa department of economic development and the department of revenue administer the assistive device tax credit jointly to encourage small businesses to purchase, rent or modify assistive devices and to make workplace modifications for an individual with a disability who is employed or will be employed by the business. The Iowa department of economic development administers the assistive device tax credit certification process. The department of revenue administers the distribution of tax credits to eligible small businesses that have been issued certificates of entitlement.