

701—601.25(15E,422) Hoover presidential library tax credit. A Hoover presidential library tax credit is available according to the same requirements, conditions, and limitations as described in rule 701—42.57(15E,422) and 261—Chapter 43.

This rule is intended to implement Iowa Code sections 15E.364 and 422.60(14) as enacted by 2021 Iowa Acts, House File 588, sections 1 and 4.
[ARC 6267C, IAB 4/6/22, effective 5/11/22; Editorial change: IAC Supplement 11/2/22]