

**701—58.23(15) Workforce housing tax incentives program.** Effective July 1, 2014, a business which qualifies under the workforce housing tax incentives program is eligible to receive tax incentives for franchise tax. The workforce housing tax incentives program replaces the eligible housing enterprise zone program. An eligible business under the workforce housing tax incentives program must be approved by the economic development authority and must meet the requirements of 2014 Iowa Acts, House File 2448, section 15. For information on how the workforce housing tax incentives can be claimed, how the investment tax credit can be transferred and other details about the workforce housing tax incentives, see rule 701—52.46(15). The administrative rules for the workforce housing tax incentives program for the economic development authority may be found at 261—Chapter 48.

This rule is intended to implement 2014 Iowa Acts, House File 2448.  
[ARC 1744C, IAB 11/26/14, effective 12/31/14]