

#### **476B.1 Definitions.**

For purposes of this chapter, unless the context otherwise requires:

1. "*Board*" means the utilities board within the utilities division of the department of commerce.
2. "*Department*" means the department of revenue.
3. "*Qualified electricity*" means electricity produced from wind at a qualified facility.
4. "*Qualified facility*" means an electrical production facility that meets all of the following:
  - a. Produces electricity from wind.
  - b. Is located in Iowa.
  - c. Was originally placed in service on or after July 1, 2005, but before July 1, 2008.

2004 Acts, ch 1175, §409, 418; 2005 Acts, ch 179, §163