

422.11J Tax credits for wind energy production and renewable energy.

The taxes imposed under this division, less the credits allowed under sections 422.12 and 422.12B, shall be reduced by tax credits for wind energy production allowed under chapter 476B and for renewable energy allowed under chapter 476C.

2004 Acts, ch 1175, §404, 418; 2005 Acts, ch 160, §1, 14