

**422.11F Investment tax credits.**

1. The taxes imposed under this division, less the credits allowed under section 422.12, shall be reduced by an investment tax credit authorized pursuant to section 15E.43 for an investment in a qualifying business or a community-based seed capital fund.

2. The taxes imposed under this division, less the credits allowed under section 422.12, shall be reduced by investment tax credits authorized pursuant to sections 15.333 and 15E.193B, subsection 6.

2002 Acts, ch 1006, §7, 13; 2006 Acts, ch 1158, §19; 2007 Acts, ch 161, §7, 22

2007 amendment to this section takes effect May 15, 2007, and applies retroactively to January 1, 2007, for tax years beginning on or after that date; 2007 Acts, ch 161, §22