

**190B.101 Definitions.**

As used in [this subchapter](#), unless the context otherwise requires:

1. “*Department*” means the department of revenue.
2. “*Tax credit*” means the from farm to food donation tax credit as established in [this](#)

[subchapter](#).

[2013 Acts, ch 140, §139, 147; 2021 Acts, ch 80, §92](#)

Section amended