

422.11E Beginning farmer tax credit program.

The taxes imposed under [this subchapter](#), less the credits allowed under [section 422.12](#), shall be reduced by a beginning farmer tax credit as allowed under [chapter 16, subchapter VIII, part 5, subpart B](#).

[2019 Acts, ch 161, §13, 18, 19; 2020 Acts, ch 1062, §94](#)

Referred to in [§16.82, 422.7\(13\)\(f\), 422.7\(13\)\(g\), 422.7\(14\)\(b\), 422.16](#)

Section applies retroactively to January 1, 2019, for tax years beginning on or after that date; 2019 Acts, ch 161, §19