422.11C Workforce housing investment tax credit.

The taxes imposed under this division, less the credits allowed under section 422.12, shall be reduced by a workforce housing investment tax credit allowed under section 15.355, subsection 3.

2014 Acts, ch 1130, §19, 24 – 26 Referred to in §422.5, §422.16 Section takes effect May 30, 2014; applies retroactively to January 1, 2014, for tax years beginning on or after that date; and applies to qualifying new investment costs incurred on or after May 30, 2014; 2014 Acts, ch 1130, §24 - 26