

422.11R From farm to food donation tax credit.

The taxes imposed under [this division](#), less the credits allowed under [section 422.12](#), shall be reduced by a from farm to food donation tax credit as allowed under [chapter 190B](#).

[2013 Acts, ch 140, §145, 147](#)

Referred to in [§422.5](#), [§422.16](#)

Section takes effect July 1, 2013, and applies to tax years beginning on or after January 1, 2014; [2013 Acts, ch 140, §147](#)