

**238.17 Historic rehabilitation tax credit.** For taxable years beginning after December 31, 2013, the corporation may certify a person to claim a tax credit under s. [71.07 \(9m\)](#), [71.28 \(6\)](#), or [71.47 \(6\)](#), if the corporation determines that the person is conducting an eligible activity under s. [71.07 \(9m\)](#), [71.28 \(6\)](#), or [71.47 \(6\)](#). No person may claim a tax credit under s. [71.07 \(9m\)](#), [71.28 \(6\)](#), or [71.47 \(6\)](#) without first being certified under this section. The corporation shall notify the department of revenue no later than January 15 of each year of the amount of the credits certified under this section and the name, address, and tax identification number of each person certified to claim the credit. The corporation shall notify the department of revenue of any revoked certification no later than 2 months after the revocation date.