

**261—46.6(81GA, HF868) Reporting requirements.** By January 31 of each year, pursuant to Iowa Code section 15E.306, the lead philanthropic entity, in cooperation with the department, shall publish an annual report of the activities conducted during the previous calendar year and shall submit the report to the governor and general assembly. The annual report shall include a detailed listing of endow Iowa grant funds awarded by the lead philanthropic entity and the amount of endow Iowa tax credits authorized by the department.