**Section 532.30 Live Theater Tax Credit Directives**

a) For taxable years beginning on and after January 1, 2012,subject to the limitations and requirements provided in the Act*, an applicant is entitled to a* theater *tax credit award as approved by the Department for qualifying Illinois labor expenditures and Illinois production spending for each tax year in which the applicant is awarded an accredited theater production certificate issued by the Department.* [35 ILCS 17/10-20]

b) In accordance with the purpose of the Act, *credits shall be awarded on a first-come, first-served basis* as described in Section 532.40(c). [35 ILCS 17/10-20]

c) *To accomplish the purposes of* the *Act, the Department may use the training programs provided under Section 605-800 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois* [20 ILCS 605]*.* [35 ILCS 17/10-35]