

425.31 Appeals.

1. Judicial review of the actions of the director of revenue or the department of revenue under [this subchapter](#) may be sought in accordance with the terms of [chapter 17A](#) and the rules of the department of revenue.

2. Judicial review of the actions of the director of health and human services or the department of health and human services under [this subchapter](#) may be sought in accordance with the terms of [chapter 17A](#) and the rules of the department of health and human services.

3. For cause and upon a showing by the director of revenue or the director of health and human services, as applicable, that collection of the amount in dispute is in doubt, the court may order the petitioner to file with the clerk a bond for the use of the respondent, with sureties approved by the clerk, equal to the amount appealed from, conditioned that the petitioner shall perform the orders of the court.

4. An appeal may be taken by the claimant or the director of revenue or the director of health and human services, as applicable, to the supreme court of this state irrespective of the amount involved.

[C75, 77, 79, 81, §425.31]

[2003 Acts, ch 145, §286](#); [2003 Acts, 1st Ex, ch 2, §195, 205](#); [2015 Acts, ch 109, §13, 75](#); [2018 Acts, ch 1041, §127](#); [2021 Acts, ch 41, §28, 36](#); [2023 Acts, ch 19, §1141](#)

Referred to in [§25B.7](#), [425.27](#), [425.34](#), [427.9](#)

Subsections 2, 3, and 4 amended