

**422D.4 Payment to local government — use of receipts.**

1. On or before December 15, the director of revenue shall make an accounting of the local income surtax receipts and any interest and penalties collected from returns filed on or before November 1 and shall certify to the treasurer of state this amount collected. The treasurer of state shall remit within fifteen days of the certification by the director to each county which has imposed a local income surtax the amount in the local income surtax fund collected as a result of its surtax.

2. Local income surtax moneys received by a county shall be deposited and used as provided in [section 422D.6](#).

[92 Acts, ch 1226, §20](#); [2003 Acts, ch 145, §286](#)