

**680.7 Claims entitled to priority.**

When the property of any person, partnership, company, or corporation has been placed in the hands of a receiver for distribution, after the payment of all costs the following claims shall be entitled to priority of payment in the order named:

1. Taxes or other debts entitled to preference under the laws of the United States.
2. Debts due or taxes assessed and levied for the benefit of the state, county, or other municipal corporation in this state.
3. Debts owing to employees for labor or work performed or services rendered as provided in [section 626.69](#).

[S13, §3825-a; C24, 27, 31, 35, 39, §**12719**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §680.7]

**2006 Acts, ch 1025, §3**

Referred to in [§680.8](#), [§680.9](#)

Bank receivership, see §524.1301, et seq.

Labor or wage claims preferred, §626.69, 633.425, 681.13