

**422.30 Jeopardy assessments — posting of bond.**

1. If the director believes that the assessment or collection of taxes will be jeopardized by delay, the director may immediately make an assessment of the estimated amount of tax due, together with all interest, additional amounts, or penalties, as provided by law. The director shall serve the taxpayer by regular mail at the taxpayer's last known address or in person, with a written notice of the amount of tax, interest, and penalty due, which notice may include a demand for immediate payment. Service of the notice by regular mail is complete upon mailing. A distress warrant may be issued or a lien filed against the taxpayer immediately.

2. The director shall be permitted to accept a bond from the taxpayer to satisfy collection until the amount of tax legally due shall be determined. Such bond to be in an amount deemed necessary, but not more than double the amount of the tax involved, and with securities satisfactory to the director.

[C35, §6943-f26; C39, §**6943.062**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §422.30]

[94 Acts, ch 1165, §17](#); [2018 Acts, ch 1041, §91, 127](#)

Referred to in §99G.30A, 257.22, 321.105A, 422.16, 422.41, 422.66, 422D.3, 423.42, 423A.6, 423B.6, 423C.4, 423D.4, 423G.5, 425.27, 426C.7, 428A.8, 450.55, 453B.9

See Code editor's note on simple harmonization at the end of Vol VI

Section amended