

**257.24 Deposit of instructional support income surtax.**

1. The director of revenue shall deposit all moneys received as instructional support income surtax to the credit of each district from which the moneys are received, in the school district income surtax fund which is established in [section 298.14](#).

2. *a.* The director of revenue shall deposit instructional support income surtax moneys received on or before November 1 of the year following the close of the school budget year for which the surtax is imposed to the credit of each district from which the moneys are received in the school district income surtax fund.

*b.* Instructional support income surtax moneys received or refunded after November 1 of the year following the close of the school budget year for which the surtax is imposed shall be deposited in or withdrawn from the general fund of the state and shall be considered part of the cost of administering the instructional support income surtax.

[89 Acts, ch 135, §24](#); [2003 Acts, ch 145, §286](#); [2017 Acts, ch 54, §36](#)

Referred to in [§257.29, 298.2](#)