

422D.2 Local income surtax.

A county may impose by ordinance a local income surtax as provided in [section 422D.1](#) at the rate set by the board of supervisors, of up to one percent, on the state individual income tax of each individual residing in the county at the end of the individual's applicable tax year. However, the cumulative total of the percents of income surtax imposed on any taxpayer in the county shall not exceed twenty percent. The reason for imposing the surtax and the amount needed shall be set out in the ordinance. The surtax rate shall be set to raise only the amount needed. For purposes of [this section](#), "*state individual income tax*" means the tax computed under [section 422.5](#), less the amounts of nonrefundable credits allowed under [chapter 422, division II](#).

[92 Acts, ch 1226, §18; 97 Acts, ch 23, §46; 2006 Acts, ch 1158, §39; 2013 Acts, ch 123, §44 – 46; 2018 Acts, ch 1161, §51, 53, 54](#)

See also §298.14

2018 amendment applies retroactively to January 1, 2018, for tax years beginning on or after that date; 2018 Acts, ch 1161, §54