

**626.31 Return of garnishment — action docketed — distress action.**

Where parties have been garnished under a distress warrant issued by the director of revenue or the director of inspections and appeals, the officer shall make return thereof to the court in the county where the garnishee lives, if the garnishee lives in Iowa, otherwise in the county where the taxpayer resides, if the taxpayer lives in Iowa; and if neither the garnishee nor the taxpayer lives in Iowa, then to the district court in Polk county, Iowa; the officer shall make return in the same manner as a return is made on a garnishment made under a writ of execution so far as they relate to garnishments, and the clerk of the district court shall docket an action thereon without fee the same as if a judgment had been recovered against the taxpayer in the county where the return is made, an execution issued thereon, and garnishment made thereunder, and thereafter the proceedings shall conform to proceedings in garnishment under attachments as nearly as may be. The warrant shall be considered in all respects as a final judgment.

[C39, §**11679.3**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §626.31]

[93 Acts, ch 53, §5](#); [2003 Acts, ch 145, §286](#); [2021 Acts, ch 86, §35](#)

Garnishment, [chapter 642](#)

Section amended