

**257.21 Computation of instructional support amount.**

1. The department of management shall establish the amount of instructional support property tax to be levied and the amount of instructional support income surtax to be imposed by a district in accordance with the decision of the board under [section 257.19](#) for each school year for which the instructional support program is authorized. The department of management shall determine these amounts based upon the most recent figures available for the district's valuation of taxable property, individual state income tax paid, and budget enrollment in the district, and shall certify to the district's county auditor the amount of instructional support property tax, and to the director of revenue the amount of instructional support income surtax to be imposed if an instructional support income surtax is to be imposed.

2. The instructional support income surtax shall be imposed on the state individual income tax for the calendar year during which the school's budget year begins, or for a taxpayer's fiscal year ending during the second half of that calendar year and after the date the board adopts a resolution to participate in the program or the first half of the succeeding calendar year, and shall be imposed on all individuals residing in the school district on the last day of the applicable tax year. As used in [this section](#), "*state individual income tax*" means the taxes computed under [section 422.5](#), less the amounts of nonrefundable credits allowed under [chapter 422, subchapter II](#).

[89 Acts, ch 135, §21; 91 Acts, ch 159, §1; 97 Acts, ch 23, §25; 2003 Acts, ch 145, §286; 2006 Acts, ch 1158, §3; 2013 Acts, ch 123, §42, 45, 46; 2018 Acts, ch 1161, §50, 53, 54; 2020 Acts, ch 1062, §94](#)

Referred to in [§257.29, 298.2, 298.14](#)

Limit on total surtax, [§298.14](#)

2018 amendment to subsection 2 applies retroactively to January 1, 2018, for tax years beginning on or after that date; 2018 Acts, ch 1161, §54