

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, as determined by the board of supervisors after recommendation of the county emergency medical services system advisory council, shall be set out on the ballot and 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, subchapter 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](#); [2020 Acts, ch 1062, §94](#); [2021 Acts, ch 174, §56](#)

Limit on local surtax, [§298.14](#)

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

2021 amendment to section does not affect the imposition and collection of taxes under [chapter 422D](#) in effect on July 1, 2021, and such taxes shall continue to be imposed and administered until the period of authority to impose such taxes in effect immediately prior to July 1, 2021, expires; [2021 Acts, ch 174, §60](#)