

422D.3 Administration.

1. A local income surtax may be imposed for tax years beginning on or after January 1 following the date the ordinance is filed with the director of revenue under [subsection 3](#), and is repealed as provided in [section 422D.1](#), [subsection 5](#).

2. The director of revenue shall administer the local income surtax as nearly as possible in conjunction with the administration of state income tax laws. The director shall provide on the regular state tax forms for reporting local income surtax.

3. An ordinance imposing a local income surtax shall adopt by reference the applicable provisions of the appropriate sections of [chapter 422](#), [subchapter II](#). All powers and requirements of the director in administering the state income tax law apply to the administration of a local income surtax, including but not limited to, the provisions of [sections 422.4](#), [422.20 through 422.31](#), [422.68](#), [422.70](#), and [422.72 through 422.75](#). Local officials shall confer with the director of revenue for assistance in drafting the ordinance imposing a local income surtax. A certified copy of the ordinance shall be filed with the director as soon as possible after passage.

4. The director, in consultation with local officials, shall collect and account for a local income surtax and any interest and penalties. The director shall credit local income surtax receipts and any interest and penalties collected from returns filed on or before November 1 of the calendar year following the tax year for which the local income surtax is imposed to a local income surtax fund established in the department of revenue. All local income surtax receipts and any interest and penalties received or refunded from returns filed after November 1 of the calendar year following the tax year for which the local income surtax is imposed shall be deposited in or withdrawn from the state general fund and shall be considered part of the cost of administering the local income surtax.

[92 Acts, ch 1226, §19](#); [99 Acts, ch 151, §35, 89](#); [2003 Acts, ch 145, §286](#); [2018 Acts, ch 1026, §131](#); [2020 Acts, ch 1062, §94](#); [2021 Acts, ch 174, §57](#)

Referred to in [§422D.1](#)

2021 amendment to subsection 1 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](#)