

257.24 Deposit of instructional support income surtax.

The director of revenue, by the last day of each month, shall deposit all moneys collected and determined by the department of revenue to be instructional support income surtax in the preceding month, and shall credit each district from which the moneys are collected, in the school district income surtax fund which is established in [section 298.14](#).

[89 Acts, ch 135, §24](#); [2003 Acts, ch 145, §286](#); [2017 Acts, ch 54, §36](#); [2023 Acts, ch 115, §59](#)

Referred to in [§257.29, 298.2](#)

Section amended