

**257.25 Instructional support income surtax certification.**

1. On or before November 15 each year, the director of revenue shall make an accounting of the instructional support income surtax collected under [this chapter](#) since January 1 of the same calendar year from taxpayers in each school district in the state which has approved the instructional support program, and shall certify to the department of management and the department of education the amount of total instructional support income surtax credited from the taxpayers of each school district.

2. On or before January 15 of each year, the director of revenue shall make an accounting of the instructional support income surtax collected under [this chapter](#) during the preceding calendar year from taxpayers in each school district in the state which has approved the instructional support program, and shall certify to the department of management and the department of education the amount of total instructional support income surtax credited from the taxpayers of each school district.

[89 Acts, ch 135, §25](#); [2003 Acts, ch 145, §286](#); [2023 Acts, ch 115, §60](#)

Referred to in [§257.29, 298.2](#)

Section amended