

**96.31 Tax for benefits.**

Political subdivisions may levy a tax outside their general fund levy limits to pay the cost of unemployment benefits. For school districts the cost of unemployment benefits shall be included in the district management levy pursuant to [section 298.4](#).

[C79, 81, §96.31]

[83 Acts, ch 123, §50, 209](#); [89 Acts, ch 135, §51](#)

Referred to in [§298.4](#)