

701—274.8(423B) Distribution of tax base and growth increment amounts. The revenues from the local sales and services tax growth amount for urban renewal areas in jurisdictions that have enacted ordinances pursuant to Iowa Code section 423B.10 shall be determined annually and shall be distributed to the city within 120 days following the end of the fiscal year in which they are collected.

[**ARC 7666B**, IAB 4/8/09, effective 5/13/09; **ARC 6508C**, IAB 9/7/22, effective 10/12/22]