

**257.25 Instructional support income surtax certification.**

On or before October 20 each year, the director of revenue shall make an accounting of the instructional support income surtax collected under [this chapter](#) applicable to tax returns for the last preceding calendar year, or for a taxpayer's fiscal year ending during the second half of that calendar year and after the date the board adopts a resolution to participate in the program, or the first half of the succeeding 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](#)

Referred to in [§257.29, 298.2](#)