

**422.29 Judicial review.**

1. Judicial review of actions of the director may be sought in accordance with the terms of the Iowa administrative procedure Act, [chapter 17A](#). Notwithstanding the terms of [chapter 17A](#), petitions for judicial review may be filed in the district court of the county in which the petitioner resides, or in which the petitioner's principal place of business is located, or in the case of a nonresident not maintaining a place of business in this state either in any county in which the income involved was earned or derived or in Polk county, within sixty days after the petitioner shall have received notice of a determination by the director as provided for in [section 422.28](#).

2. For cause and upon a showing by the director that collection of the tax in dispute is in doubt, the court may order the petitioner to file with the clerk a bond for the use of the respondent, with sureties approved by the clerk, in the amount of tax appealed from, conditioned that the petitioner shall perform the orders of the court.

3. An appeal may be taken by the taxpayer or the director to the supreme court of this state irrespective of the amount involved.

[C35, §6943-f25; C39, §**6943.061**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §422.29]

[94 Acts, ch 1133, §6, 16](#); [2003 Acts, ch 44, §114](#); [2021 Acts, ch 76, §73](#)

Referred to in [§257.22](#), [422.25A](#), [422.25C](#), [422.41](#), [422.66](#), [422D.3](#), [428A.8](#), [453A.29](#), [453A.46](#), [453B.14](#), [602.8102\(60\)](#)