

428A.9 Refund of tax.

To receive a refund from the state the taxpayer shall petition the state appeal board for a refund of the amount of overpayment of the tax remitted to the department of revenue. To receive a refund from the county the taxpayer shall petition the board of supervisors for a refund of the remaining portion of the overpayment paid to that county.

[2001 Acts, ch 150, §19](#); [2022 Acts, ch 1061, §25](#)

Section amended