

**626.29 Distress warrant by director of revenue, director of inspections and appeals, or director of workforce development.**

In the service of a distress warrant issued by the director of revenue for the collection of taxes administered by or debts to be collected by the department of revenue, in the service of a distress warrant issued by the director of inspections and appeals for the collection of overpayment debts owed to the department of human services, or in the service of a distress warrant issued by the director of the department of workforce development for the collection of employment security contributions, the property of the taxpayer or the employer in the possession of another, or debts due the taxpayer or the employer, may be reached by garnishment.

[C39, §11679.1; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §626.29; 81 Acts, ch 192, §1]  
93 Acts, ch 53, §3; 94 Acts, ch 1165, §41; 96 Acts, ch 1186, §23; 2003 Acts, ch 145, §286  
Garnishment, chapter 642