

## CHAPTER 293

EDUCATIONAL INSTITUTIONS; EXEMPT  
PROPERTY, INCOME

293.06	Consideration and determination of report.	293.11	Notice to taxpayer; action by commissioner
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**293.06 CONSIDERATION AND DETERMINATION OF REPORT.**

Upon the receipt of the report provided for in section 293.03, the commissioner shall determine, from information possessed or obtained, whether the same is correct or otherwise. If found correct, the commissioner shall determine therefrom the amount of tax due from such income or annuity recipient, and shall record the amount thereof and shall make a certificate of taxes due thereon from such person; and, on or before the first day of May, of each year, file the same with the commissioner of finance; and the commissioner of revenue shall have power, in case the report is deemed incorrect, to make findings as to the amount of such taxes due after hearing upon notice to the person interested, and the findings shall have the same effect as the determination of the amount of such taxes upon a report made as hereinbefore provided.

**History:** 2003 c 112 art 2 s 37

**293.08 DATE OF PAYMENT; PENALTY FOR NONPAYMENT.**

Such tax shall be due and payable to the commissioner of finance, annually, on the first day of June; and, if not paid on or before that date, a penalty of ten percent shall immediately accrue thereon.

**History:** 2003 c 112 art 2 s 50

**293.09 WITHHOLDING OF TAX BY EDUCATIONAL INSTITUTION; LIABILITY ON FAILURE TO WITHHOLD.**

Every educational institution making such income or annuity payments which are subject to tax hereunder and upon which the tax has not been paid shall, at the time the payments are made, withhold and deduct therefrom the amount of the tax due thereon, and pay the same to the commissioner of finance. Failure to withhold the tax and to make payment, at the time and in the manner hereinbefore required, shall render the educational institution liable for the amount of the tax, with interest at the rate of 12 percent per annum from the time the tax should have been paid, to be recovered in an action by the attorney general for and in behalf of the state.

**History:** 2003 c 112 art 2 s 50

**293.11 NOTICE TO TAXPAYER; ACTION BY COMMISSIONER OF REVENUE; INTEREST; LIEN OF JUDGMENT; SALE.**

The commissioner of finance, within ten days after the receipt of the draft mentioned in section 293.10, shall notify by mail the persons designated therein of the amount thereof, and if not paid within 30 days after presentation, shall deliver the same to the attorney general, whose duty it shall be to bring an action thereon in the district court of the county wherein is the taxable status of the annuity or income, for the amount of such draft, together with interest and costs of the proceeding. Such tax shall draw interest at the rate of 12 percent per annum, commencing 30 days after the same falls due; and the judgment of the court, when so obtained and properly docketed, shall be a lien upon all right, title, and interest of the taxpayer to the land upon which such tax is a lien from the time the same is docketed; and the lien shall continue without limitation, with interest at the rate of one percent per month, and the property may be sold in satisfaction of such judgment in the manner provided by law.

**History:** 2003 c 112 art 2 s 50