

**453A.35 Tax and fees paid to general fund — standing appropriation to health care trust fund.**

1. *a.* With the exception of revenues credited to the health care trust fund pursuant to paragraph “*b*”, the proceeds derived from the sale of stamps and the payment of taxes, fees, and penalties provided for under this chapter, and the permit fees received from all permits issued by the department, shall be credited to the general fund of the state.

*b.* Of the revenues generated from the tax on cigarettes pursuant to section 453A.6, subsection 1, and from the tax on tobacco products as specified in section 453A.43, subsections 1, 2, 3, and 4, the first one hundred six million sixteen thousand four hundred dollars shall be credited to the health care trust fund created in section 453A.35A.

2. All permit fees provided for in this chapter and collected by cities in the issuance of permits granted by the cities shall be paid to the treasurer of the city where the permit is effective, or to another city officer as designated by the council, and credited to the general fund of the city. Permit fees so collected by counties shall be paid to the county treasurer.

[C24, 27, 31, 35, §1569; C39, §**1556.30**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §98.35] 83 Acts, ch 123, §51, 209

C93, §453A.35

2007 Acts, ch 17, §5, 12; 2009 Acts, ch 182, §62; 2010 Acts, ch 1192, §82; 2011 Acts, ch 131, §96, 158

[T] Subsection 1 amended