

426B.1 Appropriations — property tax relief fund.

1. A property tax relief fund is created in the state treasury under the authority of the department of human services. The fund shall be separate from the general fund of the state and shall not be considered part of the general fund of the state except in determining the cash position of the state for payment of state obligations. The moneys in the fund are not subject to the provisions of [section 8.33](#) and shall not be transferred, used, obligated, appropriated, or otherwise encumbered except as provided in [this chapter](#). Moneys in the fund may be used for cash flow purposes, provided that any moneys so allocated are returned to the fund by the end of each fiscal year. However, the fund shall be considered a special account for the purposes of [section 8.53](#), relating to elimination of any GAAP deficit. For the purposes of [this chapter](#), unless the context otherwise requires, “*property tax relief fund*” means the property tax relief fund created in [this section](#).

2. Moneys shall be distributed from the property tax relief fund to counties for the mental health and disability regional service system for providing county base property tax equivalent equalization payments and the per capita growth amount established pursuant to [section 426B.3](#), in accordance with the appropriations made to the fund and other statutory requirements.

[95 Acts, ch 206, §17; 96 Acts, ch 1034, §38; 96 Acts, ch 1219, §104; 97 Acts, ch 158, §28; 2002 Acts, ch 1119, §167; 2003 Acts, ch 108, §72; 2010 Acts, ch 1193, §14; 2012 Acts, ch 1120, §134, 139, 140](#)

2012 amendment to subsection 2 is effective July 1, 2013, and is applicable commencing with the budget and tax levy certification process for the fiscal year beginning July 1, 2013; 2012 Acts, ch 1120, §139, 140

Replacement generation tax revenues required to be credited for FY 2011-2012 and FY 2012-2013 to mental health and disability services redesign fund created in 2012 Acts, ch 1133, §56; 2012 Acts, ch 1133, §55, 71; 2013 Acts, ch 138, §44, 46

Replacement generation tax revenues appropriated for FY 2013-2014 and FY 2014-2015 to department of human services to supplement medical assistance appropriation and allocated for various mental health and disability service-related activities; 2013 Acts, ch 138, §12, 142