

**453A.35A Health care trust fund.**

1. A health care trust fund is created in the office of the treasurer of state. The fund consists 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](#), that are credited to the health care trust fund, annually, pursuant to [section 453A.35](#). Moneys in 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. However, the fund shall be considered a special account for the purposes of [section 8.53](#) relating to generally accepted accounting principles. Moneys in the fund shall be used only as specified in [this section](#) and shall be appropriated only for the uses specified. Moneys in the fund are not subject to [section 8.33](#) and shall not be transferred, used, obligated, appropriated, or otherwise encumbered, except as provided in [this section](#). Notwithstanding [section 12C.7, subsection 2](#), interest or earnings on moneys deposited in the fund shall be credited to the fund.

2. Moneys in the fund shall be used only for purposes related to health care, substance abuse treatment and prevention, and tobacco use prevention, cessation, and control.

[2007 Acts, ch 17, §6, 12; 2011 Acts, ch 131, §97, 158](#)

Funds remaining in trust fund for FY 2013-2014 and FY 2014-2015 appropriated to department of human services to supplement the medical assistance program appropriation; 2013 Acts, ch 138, §10, 140; 2014 Acts, ch 1140, §13