

**8.75 Iowa skilled worker and job creation fund.**

1. An Iowa skilled worker and job creation fund is created in the state treasury. The fund shall consist of appropriations made to the fund, moneys transferred to the fund, and moneys deposited in the fund as provided by law.

2. The Iowa skilled worker and job creation fund shall be separate from the general fund of the state and the balance in the Iowa skilled worker and job creation fund shall not be considered part of the balance of the general fund of the state. However, the Iowa skilled worker and job creation fund shall be considered a special account for the purposes of [section 8.53](#), relating to generally accepted accounting principles. Moneys in the fund may be used for cash flow purposes during a fiscal year provided that any moneys so allocated are returned to the fund by the end of that fiscal year. Notwithstanding [section 8.33](#), moneys in the fund at the end of each fiscal year shall not revert to any other fund but shall remain in the fund for expenditure in subsequent fiscal years.

[2013 Acts, ch 141, §31](#)

Referred to in [§8.57](#)