

**123.143 Distribution of funds.**

The revenues obtained from permit fees and the barrel tax collected under the provisions of [this chapter](#) shall be distributed as follows:

1. All retail beer permit fees collected by any local authority at the time application for the permit is made shall be retained by the local authority. A certified copy of the receipt for the permit fee shall be submitted to the division with the application and the local authority shall be notified at the time the permit is issued. Those amounts collected for the privilege authorized under [section 123.134, subsection 4](#), shall be deposited in the beer and liquor control fund.

2. All permit fees and taxes collected by the division under [this subchapter](#) shall accrue to the state general fund, except as otherwise provided.

3. Barrel tax revenues collected on beer manufactured in this state from a class "A" beer permittee which owns and operates a brewery located in Iowa shall be credited to the barrel tax fund hereby created in the office of the treasurer of state. Moneys deposited in the barrel tax fund shall not revert to the general fund of the state without a specific appropriation by the general assembly. Moneys in the barrel tax fund are appropriated to the economic development authority for purposes of [section 15E.117](#).

[C35, §1921-f125; C39, §1921.128; C46, 50, 54, 58, 62, 66, 71, §124.33; C73, 75, 77, 79, 81, §123.143]

[83 Acts, ch 123, §60, 209; 84 Acts, ch 1312, §7; 85 Acts, ch 198, §2; 87 Acts, ch 95, §1; 2010 Acts, ch 1188, §29; 2011 Acts, ch 118, §85, 89; 2015 Acts, ch 30, §50; 2015 Acts, ch 53, §15; 2016 Acts, ch 1073, §53; 2017 Acts, ch 119, §37](#)

Referred to in [§15E.117, §125.59, §331.427](#)

Subsection 3 amended