

**425.39 Fund created — appropriation — priority.**

The elderly and disabled property tax credit and reimbursement fund is created. There is appropriated annually from the general fund of the state to the department of revenue to be credited to the elderly and disabled property tax credit and reimbursement fund, from funds not otherwise appropriated, an amount sufficient to implement [this subchapter](#) for claimants described in [section 425.17, subsection 2](#), paragraph “a”, subparagraph (1).

[C75, 77, 79, 81, §425.39]

[86 Acts, ch 1244, §51](#); [93 Acts, ch 180, §8](#); [97 Acts, ch 206, §7, 8, 10](#); [2003 Acts, ch 145, §286](#); [2011 Acts, ch 25, §134](#); [2018 Acts, ch 1041, §127](#)

Referred to in [§25B.7, 427.9](#)

Code editor directive applied