

**8.57H Iowa coronavirus capital projects fund.**

1. An Iowa coronavirus capital projects fund is created in the state treasury under the authority of the office of the governor. The fund shall be separate from the general fund of the state and the balance in the fund shall not be considered part of the balance of the general fund of the state. The fund shall consist of moneys received by the state from the coronavirus capital projects fund pursuant to the American Rescue Plan Act of 2021, Pub. L. No. 117-2, and any other moneys appropriated to or deposited in the fund.

2. Moneys in the fund are appropriated to the office of the governor to be used, expended, granted, or transferred as determined by the governor to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency with respect to COVID-19.

3. Except as provided in [section 8.58](#), the fund shall be considered a special account for the purposes of [section 8.53](#) in determining the cash position of the general fund of the state for the payment of state obligations. Notwithstanding [section 8.33](#), moneys in the fund that remain unencumbered or unobligated at the close of a fiscal year shall not revert but shall remain available for expenditure for the purposes designated. Notwithstanding [section 12C.7, subsection 2](#), interest or earnings on moneys in the fund shall be credited to the fund.

4. [This section](#) is repealed July 1, 2025.  
[2021 Acts, ch 172, §25, 29](#)