

**123.143 Distribution of funds — barrel tax fund created.**

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

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

2. Barrel tax revenues collected on beer manufactured in this state from a class “A” beer permittee which owns and operates a native brewery shall be credited to the barrel tax fund hereby created in the office of the treasurer of state. In addition, barrel tax revenues collected on beer manufactured in this state from a special class “A” beer permittee which owns and operates a brewpub that is sold at retail at the manufacturing premises pursuant to [section 123.130, subsection 4](#), shall be credited to the barrel tax fund. 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; 2019 Acts, ch 113, §47; 2022 Acts, ch 1099, §69, 70, 88; 2023 Acts, ch 13, §1; 2023 Acts, ch 19, §2441

Referred to in [§15E.117](#)

Subsections 1 and 2 amended