

**12.10 Deposits by state officers.**

Except as otherwise provided, all elective and appointive state officers, boards, commissions, and departments shall, within ten days succeeding the collection, deposit with the treasurer of state, or to the credit of the treasurer of state in any depository designated by the treasurer of state, ninety percent of all fees, commissions, and moneys collected or received. The balance actually collected in cash, remaining in the hands of any officer, board, or department shall not exceed the sum of five thousand dollars and money collected shall not be held more than thirty days. [This section](#) does not apply to the state fair board, the state board of regents, the utilities commission, the director of health and human services, the Iowa finance authority, or to the funds received by the state racing and gaming commission under [sections 99D.7](#) and [99D.14](#).

[C73, §3778; C97, §191; S13, §170-d; C24, 27, 31, 35, 39, §143; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §12.10]

[83 Acts, ch 96, §157, 159](#); [83 Acts, ch 187, §29](#); [84 Acts, ch 1266, §2](#); [2023 Acts, ch 19, §16, 2658](#); [2024 Acts, ch 1170, §369](#)

Referred to in [§524.207, 533.111](#)  
Code editor directive applied