

**423.43 Deposit of revenues.**

1. *a.* Except as provided in [subsection 2](#), all revenue arising under the operation of the use tax under [subchapter III](#) shall be deposited into the general fund of the state.

*b.* Subsequent to the deposit into the general fund of the state and after the transfer of such revenues collected under [chapter 423B](#), the department shall transfer one-sixth of such remaining revenues to the secure an advanced vision for education fund created in [section 423F.2](#). This paragraph is repealed January 1, 2051.

2. All revenue derived from the use tax imposed pursuant to [sections 423.26](#) and [423.26A](#) shall be credited to the statutory allocations fund created under [section 321.145, subsection 2](#).

[2003 Acts, 1st Ex, ch 2, §136, 205; 2005 Acts, ch 140, §13; 2008 Acts, ch 1113, §45, 125, 129; 2010 Acts, ch 1108, §10, 15; 2019 Acts, ch 166, §10](#)

Referred to in [§321.145, 423.57](#)