

8.32 Conditional availability of appropriations — applicability of chapter.

1. All appropriations made to any department or establishment of the government as receivable or collectable moneys available for expenditure by them under law, are declared to be in addition to such appropriated receipts, and such appropriations are to be available as and to the extent that such receipts are insufficient to meet the costs of administration, operation, maintenance, and public improvements of such departments or establishments, provided all of the following conditions are met:

a. Such receipts or collections are deposited in the state treasury as part of the general fund or special revenue funds in all cases, except those collections made by the state fair board, the institutions under the state board of regents, and the natural resource commission.

b. Appropriated receipts are not available for expenditures until allotted as provided in [section 8.31](#).

c. The collection of appropriated receipts by the state fair board and the institutions under the state board of regents are deposited in a bank or banks duly designated and qualified as state depositories, in the name of the state of Iowa, for the use of such boards and institutions, and such funds are available only on the check of such boards or institutions depositing them, which are hereby authorized to withdraw such funds, but only after allotment by the governor as provided in [section 8.31](#).

2. a. [This chapter](#) does not apply to endowment or private purpose trust funds or to gifts to institutions owned or controlled by the state or to the income from such endowment or private purpose trust funds, or to custodial funds belonging to students or inmates of state institutions.

b. [This chapter](#) shall not be construed to prohibit the state fair board from creating an emergency or sinking fund out of the receipts of the state fair and state appropriation for the purpose of taking care of any emergency that might arise beyond the control of the board of not to exceed three hundred thousand dollars.

c. [This chapter](#) shall not be construed to prohibit the state fair board from retaining an additional sum of not to exceed three hundred fifty thousand dollars to be used in carrying out the provisions of [chapter 173](#).

[C35, §84-e25; C39, §84.25; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §8.32]

[86 Acts, ch 1244, §4](#); [2013 Acts, ch 30, §2](#); [2024 Acts, ch 1185, §17](#)

Section amended