

99G.39 Allocation, appropriation, transfer, and reporting of funds.

1. Upon receipt of any revenue from lottery games, the director shall deposit the moneys in the lottery fund created pursuant to [section 99G.40](#). At least fifty percent of the projected annual revenue accruing from the sale of tickets or shares shall be allocated for payment of prizes to the holders of winning tickets. After the payment of prizes, the expenses of conducting the lottery shall be deducted from the department's revenue under [this chapter](#) prior to disbursement. Expenses for advertising production and media purchases shall not exceed four percent of the department's gross revenue under [this chapter](#) for the year.

2. The director of the department of management shall not include lottery revenues in the director's fiscal year revenue estimates.

3. Two million five hundred thousand dollars in lottery revenues shall be transferred each fiscal year to the veterans trust fund established pursuant to [section 35A.13](#) prior to deposit of the lottery revenues in the general fund pursuant to [section 99G.40](#). However, if the balance of the veterans trust fund is fifty million dollars or more, the moneys shall be appropriated to the department for distribution to county directors of veteran affairs, with fifty percent of the moneys to be distributed equally to each county and fifty percent of the moneys to be distributed to each county based upon the population of veterans in the county, so long as the moneys distributed to a county do not supplant moneys appropriated by that county for the county director of veteran affairs.

4. One hundred thousand dollars in lottery revenues shall be transferred each fiscal year to the public safety survivor benefits fund established pursuant to [section 80.47](#) prior to deposit of the lottery revenues in the general fund pursuant to [section 99G.40](#).

5. One hundred thousand dollars in lottery revenues shall be transferred each fiscal year to the department of corrections survivor benefits fund established pursuant to [section 904.321](#) prior to deposit of the lottery revenues in the general fund pursuant to [section 99G.40](#).

6. *a.* Notwithstanding [subsection 1](#), if gaming revenues under [sections 99D.17](#) and [99F.11](#) are insufficient in a fiscal year to meet the total amount of such revenues directed to be deposited in the vision Iowa fund during the fiscal year pursuant to [section 8.57, subsection 3, paragraph "d"](#), the difference shall be paid from lottery revenues prior to deposit of the lottery revenues in the general fund, transfer of lottery revenues to the veterans trust fund as provided in [subsection 3](#), and the transfer of lottery revenues to the public safety survivor benefits fund as provided in [subsection 4](#). If lottery revenues are insufficient during the fiscal year to pay the difference, the remaining difference shall be paid from lottery revenues prior to deposit of lottery revenues in the general fund, the transfer of lottery revenues to the veterans trust fund as provided in [subsection 3](#), and the transfer of lottery revenues to the public safety survivor benefits fund as provided in [subsection 4](#) in subsequent fiscal years as such revenues become available.

b. The treasurer of state shall, each quarter, prepare an estimate of the gaming revenues and lottery revenues that will become available during the remainder of the appropriate fiscal year for the purposes described in paragraph "*a*". The department of management and the department shall take appropriate actions to provide that the amount of gaming revenues and lottery revenues that will be available during the remainder of the appropriate fiscal year is sufficient to cover any anticipated deficiencies.

2003 Acts, ch 145, §286; 2003 Acts, ch 178, §92, 121; 2003 Acts, ch 179, §142; 2004 Acts, ch 1136, §54; 2009 Acts, ch 182, §105; 2012 Acts, ch 1021, §135; 2015 Acts, ch 15, §2, 3; 2015 Acts, ch 29, §114; 2019 Acts, ch 163, §39, 40; 2021 Acts, ch 166, §31, 34, 35; 2023 Acts, ch 19, §2345, 2346; 2023 Acts, ch 108, §58; 2024 Acts, ch 1185, §131

Referred to in [§8.22A, 8.57, 35A.13, 80.47, 904.321](#)

Subsection 5 applies retroactively to March 1, 2021; 2021 Acts, ch 166, §35

Subsection 6, paragraph a amended