

**15F.107 Enhance Iowa fund.**

1. *a.* The authority shall establish a fund pursuant to [section 15.106A, subsection 1](#), paragraph “o”, for purposes of allocating moneys to programs specified in an appropriation made to the enhance Iowa fund. A fund established for purposes of [this section](#) may be administered as a revolving fund and may consist of any moneys appropriated by the general assembly for purposes of [this section](#).

*b.* Notwithstanding [section 8.33](#), at the end of each fiscal year moneys in a fund established for purposes of [this section](#) shall not revert to any other fund but shall remain in the fund for expenditure for subsequent fiscal years.

*c.* Notwithstanding [section 12C.7, subsection 2](#), interest or earnings on moneys in the fund shall be credited to the fund. Repayments and recaptures of program moneys shall be credited to the fund.

2. The authority shall submit a report to the general assembly and the governor’s office each year, or include such report as part of the annual report under [section 15.107B](#), that moneys are appropriated to the fund established in [this section](#) describing the use of moneys and the results achieved under each of the programs receiving fund moneys.

[2016 Acts, ch 1115, §6](#); [2024 Acts, ch 1182, §129](#)