

423.43 Deposit of revenues.

1. *a.* Except as provided in [subsections 2 and 3](#), 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 This paragraph is repealed January 1, 2051.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](#).

3. All revenues derived from the use tax imposed pursuant to [section 423.5](#) and attributable to the expiration of the exemption time period specified in all of the following shall be transferred to the energy infrastructure revolving loan fund under [section 476.46A](#):

a. [Section 423.3, subsection 92](#), paragraph “*a*”, subparagraph (2) or (3).

b. [Section 423.3, subsection 93](#), paragraph “*a*”, subparagraph (2) or (3).

c. [Section 423.3, subsection 95](#), paragraph “*a*”, subparagraph (2) or (3).

[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; 2025 Acts, ch 148, §84, 85, 87](#)

Referred to in [§321.145, 423.57](#)

Subsection 1, paragraph a amended

NEW subsection 3