

**423F.1 Legislative intent.**

It is the intent of the general assembly that the increase in the state sales, services, and use taxes under [chapter 423, subchapters II and III](#), from five percent to six percent on July 1, 2008, shall be used solely for purposes of providing revenues to local school districts under [this chapter](#) to be used solely for school infrastructure purposes or school district property tax relief.

[2008 Acts, ch 1134, §27](#)