426B.1 Appropriations — property tax relief fund.

1. A property tax relief fund is created in the state treasury under the authority of the department of health and human services. The fund shall be separate from the general fund of the state and shall not be considered part of the general fund of the state except in determining the cash position of the state for payment of state obligations. The moneys in the fund are not subject to the provisions of section 8.33 and shall not be transferred, used, obligated, appropriated, or otherwise encumbered except as provided in this chapter. Moneys in the fund may be used for cash flow purposes, provided that any moneys so allocated are returned to the fund by the end of each fiscal year. For the purposes of this chapter, unless the context otherwise requires, *"property tax relief fund"* means the property tax relief fund created in this section.

2. Moneys shall be distributed from the property tax relief fund to the behavioral health fund established in section 225A.7 in accordance with the appropriations made to the fund and other statutory requirements.

95 Acts, ch 206, §17; 96 Acts, ch 1034, §38; 96 Acts, ch 1219, §104; 97 Acts, ch 158, §28; 2002 Acts, ch 1119, §167; 2003 Acts, ch 108, §72; 2010 Acts, ch 1193, §14; 2012 Acts, ch 1120, §134, 139, 140; 2017 Acts, ch 109, §12, 20, 21; 2021 Acts, ch 177, §102, 108; 2023 Acts, ch 19, §1149; 2024 Acts, ch 1161, §126, 137; 2024 Acts, ch 1185, §172

Referred to in §225A.7

2024 amendment to subsection 2 effective July 1, 2025; 2024 Acts, ch 1161, §137

Subsection 2 amended