

**453A.35 Proceeds paid to general fund — health care trust fund.**

1. *a.* With the exception of revenues credited to the health care trust fund pursuant to paragraph “*b*”, the proceeds derived from the sale of stamps and the payment of fees and penalties provided for under [this chapter](#), and the permit fees received from all state permits issued by the department, shall be credited to the general fund of the state.

*b.* The revenues generated from the tax on cigarettes pursuant to [section 453A.6, subsection 1](#), from the tax on tobacco products as specified in [section 453A.43, subsections 1, 2, 3, and 4](#), and from the fees and penalties specified in [subchapter III](#) shall be credited to the health care trust fund created in [section 453A.35A](#).

2. All permit fees provided for in [this chapter](#) and collected by the department on behalf of cities in the issuance of permits granted by the cities shall be remitted by the department to the treasurer of the city where the permit is effective, and shall be credited to the general fund of the city. Permit fees so collected by the department on behalf of counties shall be remitted to the county treasurer of the county where the permit is effective.

[C24, 27, 31, 35, §1569; C39, §1556.30; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §98.35]  
[83 Acts, ch 123, §51, 209](#)

C93, §453A.35

[2007 Acts, ch 17, §5, 12](#); [2009 Acts, ch 182, §62](#); [2010 Acts, ch 1192, §82](#); [2011 Acts, ch 131, §96, 158](#); [2013 Acts, ch 138, §130](#); [2024 Acts, ch 1180, §2](#); [2025 Acts, ch 132, §19, 20](#)

Referred to in [§331.427, 453A.35A](#)

Subsection 1, paragraph a amended

Subsection 2 amended