

453A.35A Health care trust fund — appropriation to Medicaid program.

1. A health care trust fund is created in the office of the treasurer of state. The fund consists of 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](#), that are credited to the health care trust fund, annually, pursuant to [section 453A.35](#). Moneys in 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. Moneys in the fund shall be used only as specified in [this section](#) and shall be appropriated only for the uses specified. Moneys in the fund are not subject to [section 8.33](#) and shall not be transferred, used, obligated, appropriated, or otherwise encumbered, except as provided in [this section](#). Notwithstanding [section 12C.7, subsection 2](#), interest or earnings on moneys deposited in the fund shall be credited to the fund.

2. Moneys in the fund shall be used only for purposes related to health care, substance use disorder treatment and prevention, and tobacco use prevention, cessation, and control, including but not limited to the administration and enforcement of [subchapter III](#).

3. Any funds remaining in the health care trust fund at the close of a fiscal year are appropriated to the department of health and human services to supplement any medical assistance program appropriation for the same fiscal year to be used for medical assistance reimbursement and associated costs, including program administration and costs associated with program implementation.

[2007 Acts, ch 17, §6, 12; 2011 Acts, ch 131, §97, 158; 2023 Acts, ch 19, §1155; 2024 Acts, ch 1157, §48; 2024 Acts, ch 1180, §3; 2024 Acts, ch 1185, §176](#)

Referred to in [§453A.35, 453A.52E](#)