

**8.57B Water quality infrastructure fund — creation — appropriations.**

1. A water quality infrastructure fund is created within the division of soil conservation and water quality of the department of agriculture and land stewardship. The fund shall consist of moneys deposited in the fund pursuant to [section 8.57, subsection 5](#), paragraph “f”, subparagraph (1), subparagraph division (c), moneys transferred to the fund pursuant to [section 423G.6](#), and appropriations made to the fund and transfers of interest, earnings, and moneys from other funds as provided by law.

2. The fund shall be separate from the general fund of the state and the balance in the fund shall not be considered part of the balance of the general fund of the state. However, the fund shall be considered a special account for the purposes of [section 8.53](#), relating to generally accepted accounting principles.

3. Moneys in the fund are appropriated to the division of soil conservation and water quality of the department of agriculture and land stewardship for the exclusive purpose of supporting water quality agriculture infrastructure programs created in [section 466B.43](#).

4. Notwithstanding [section 8.33](#), moneys in the fund that remain unencumbered or unobligated at the close of a fiscal year shall not revert but shall remain available for expenditure for the purposes designated. Notwithstanding [section 12C.7, subsection 2](#), interest or earnings on moneys in the fund shall be credited to the fund.

[2018 Acts, ch 1001, §3](#); [2019 Acts, ch 59, §6](#)

Referred to in [§8.57, 423G.6](#)