

**437A.23 Deposit of tax proceeds.**

All revenues received from imposition of the statewide property tax shall be deposited in the general fund of the state. Fifty percent of the revenues shall be available, as appropriated by the general assembly, to the department of management for salaries, support, services, and equipment to administer the replacement tax. The balance of the revenues shall be available, as appropriated by the general assembly, to the department of revenue for salaries, support, services, and equipment to administer and enforce the replacement tax and the statewide property tax.

[98 Acts, ch 1194, §24, 40](#); [99 Acts, ch 208, §17](#); [2003 Acts, ch 145, §286](#)