

**123.143 Distribution of funds.**

The revenues obtained from permit fees and the barrel tax collected under the provisions of [this chapter](#) shall be distributed as follows:

1. All permit fees collected by the division under [this subchapter](#) shall accrue to the beer and liquor control fund, except as otherwise provided. All taxes collected by the division under [this subchapter](#) shall accrue to the state general fund, except as otherwise provided.

2. Barrel tax revenues collected on beer manufactured in this state from a class “A” beer permittee which owns and operates a native brewery shall be credited to the barrel tax fund hereby created in the office of the treasurer of state. Moneys deposited in the barrel tax fund shall not revert to the general fund of the state without a specific appropriation by the general assembly. Moneys in the barrel tax fund are appropriated to the economic development authority for purposes of [section 15E.117](#).

[C35, §1921-f125; C39, §**1921.128**; C46, 50, 54, 58, 62, 66, 71, §124.33; C73, 75, 77, 79, 81, §123.143]

[83 Acts, ch 123, §60, 209; 84 Acts, ch 1312, §7; 85 Acts, ch 198, §2; 87 Acts, ch 95, §1; 2010 Acts, ch 1188, §29; 2011 Acts, ch 118, §85, 89; 2015 Acts, ch 30, §50; 2015 Acts, ch 53, §15; 2016 Acts, ch 1073, §53; 2017 Acts, ch 119, §37; 2019 Acts, ch 113, §47; 2022 Acts, ch 1099, §69, 70, 88](#)

Referred to in [§15E.117, 331.427](#)

2022 amendments effective January 1, 2023; 2022 Acts, ch 1099, §88

Subsection 1 stricken

Subsection 2 amended and renumbered as 1 and former subsection 3 renumbered as 2