

**297F.10 DEPOSIT OF PROCEEDS.**

Subdivision 1. **Tax and use tax on cigarettes.** Revenue received from cigarette taxes, as well as related penalties, interest, license fees, and miscellaneous sources of revenue shall be deposited by the commissioner in the state treasury and credited as follows:

(1) \$22,250,000 each year must be credited to the Academic Health Center special revenue fund hereby created and is annually appropriated to the Board of Regents at the University of Minnesota for Academic Health Center funding at the University of Minnesota; and

(2) \$3,937,000 each year must be credited to the medical education and research costs account hereby created in the special revenue fund and is annually appropriated to the commissioner of health for distribution under section 62J.692, subdivision 4; and

(3) the balance of the revenues derived from taxes, penalties, and interest (under this chapter) and from license fees and miscellaneous sources of revenue shall be credited to the general fund.

Subd. 2. **Tax and use tax on tobacco products.** Revenue received from taxes on tobacco products, as well as related penalties, interest, and license fees shall be deposited by the commissioner in the state treasury and credited to the general fund.

**History:** 1997 c 106 art 1 s 10; 2003 c 128 art 1 s 155; 1Sp2003 c 21 art 9 s 10; 1Sp2005 c 3 art 6 s 14; 1Sp2011 c 9 art 2 s 25; 2017 c 40 art 1 s 103