

**89.0385 FOREST MANAGEMENT INVESTMENT ACCOUNT; COST CERTIFICATION.**

(a) The commissioner shall certify the total costs incurred for forest management, forest improvement, and road improvement on state-managed lands during each fiscal year. The commissioner shall distribute forest management receipts credited to various accounts according to this section.

(b) The amount of the certified costs incurred for forest management activities on state lands shall be transferred from the account where receipts are deposited to the forest management investment account in the natural resources fund, except for those costs certified under section 16A.125. Transfers may occur quarterly, based on quarterly cost and revenue reports, throughout the fiscal year, with final certification and reconciliation after each fiscal year. Transfers in a fiscal year cannot exceed receipts credited to the account.

**History:** *1Sp2011 c 2 art 4 s 5; 2013 c 114 art 4 s 21*