

**IC 7.1-4-8**

Chapter 8. Postwar Construction Fund Collections and Distributions

**IC 7.1-4-8-1**

**Deposit of excise taxes in fund**

Sec. 1. The department shall:

- (1) deposit daily with the treasurer of state:
  - (A) four and three-fourths cents ( $4\frac{3}{4}\text{¢}$ ) of the beer excise tax rate collected on each gallon of beer or flavored malt beverage;
  - (B) one dollar and seventeen cents (\$1.17) of the liquor excise tax rate collected on each gallon of liquor; and
  - (C) sixteen cents (16¢) of the wine excise tax rate collected on each gallon of wine; and
- (2) not later than the fifth day of the following month, transfer the deposits under subdivision (1) into the postwar construction fund.

*(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.27.)  
As amended by P.L.72-1996, SEC.19.*

**IC 7.1-4-8-2**

**Use of funds**

Sec. 2. The monies deposited in the postwar construction fund shall be used for construction by the state for the use of:

- (1) penal, benevolent, charitable and educational institutions of the state;
- (2) public safety projects of the state; and
- (3) municipal water and sewer infrastructure improvements necessary or useful for an institution or project described in subdivision (1) or (2).

*(Formerly: Acts 1973, P.L.55, SEC.1.) As amended by P.L.234-2007, SEC.274.*