

Department of Finance		Fund: 0004
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Breast Cancer Fund		
<u>Legal Citation/Authority</u> Chapter 435, Statutes of 2009 (AB 359) Section 1 Revenue and Taxation Code section 30461.6 (a)		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds	
<u>Purpose</u> Moneys in this fund are to be used to provide breast cancer research, to aid in the collection of breast cancer related data, to provide cancer control programs for uninsured and underinsured women, and to provide detection services and education programs. Moneys will also be used to reimburse all costs incurred in collection of the tax.		
<u>Administering Agency/Organization Code</u> Department of Public Health/Org 4265		
<u>Major Revenue Source</u> Cigarette taxes pursuant to Revenue and Taxation Code section 30461.6.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Revenue and Taxation Code section 30461.6 (b) provides that moneys in the accounts within the Breast Cancer Fund shall be allocated upon appropriation by the legislature.		
<u>State Appropriations Limit</u> Included —Revenues in this fund are proceeds of taxes which are included as SAL revenues. The major revenue source for this fund does not have a logical, direct relationship between the use or purposes and the payers from whom it was collected. The major revenue source is derived from proceeds of cigarette taxes used for breast cancer research and education.		
<u>Comments/Historical Information</u> Chapter 661, Statutes of 1993 (AB 2055) Section 8, created this fund. Chapter 483, Statutes of 1994 (AB 3391) created two accounts within this fund: the Breast Cancer Research Account (Fund 0007) and the Breast Cancer Control Account (Fund 0009). The Board of Equalization (BOE) collects the cigarette tax; expenditures are divided between the BOE for repayment of costs incurred for collecting the tax, the University of California's Scientific Advisory Board (Org 6440) and the Department of Health Services (Org 4260) for breast cancer research, detection services, and education.		

Chapter 241, Statutes of 2006 (SB 162) Section 1, effective July 1, 2007 split the Department of Health Services into two separate entities: Department of Health Care Services/Org 4260 and Department of Public Health/Org 4265.

Chapter 435, Statutes of 2009 (AB 359) Section 1, effective January 1, 2010 changed the Administering Agency for the Breast Cancer Research Account (Fund 0007) from Org 4260 to Org 4265. AB 359 also continued Org 4265 as the Administering Agency for this parent fund (0004).

Chapter 23, Statutes of 2012 (AB 1467) Section 46, effective July 1, 2012 changed the Administrative Agency for the Breast Cancer Control Account (Fund 0009) from Org 4265 to Org 4260 as they relate to the Breast and Cervical Cancer Screening Program.

September 2013 revision corrected legal citation and added comments.