

Department of Finance		Fund: 0117
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Alcoholic Beverage Control Appeals Fund		
<u>Legal Citation/Authority</u> Chapter 327, Statutes of 1982 Business and Professions Code section 23083.5		
<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> Sections 23083.5 of the Business and Professions Code required the Alcoholic Beverage Control Board to establish a fee for the filing of an appeal for any new case arising on or after 60 days after operative date of this section. The fees are to be adjusted periodically so that sufficient amounts are collected to pay the costs of the board. All fees collected by the board are to be deposited in the Alcoholic Beverage Control Appeals Fund.		
<u>Administering Agency/Organization Code</u> Alcoholic Beverage Control Board/ Org 2120		
<u>Major Revenue Source</u> Filing fees for appeals made to the Alcoholic Beverage Control Board.		
<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> Section 23083.5(c) of the Business and Professions Code provides that "All moneys in the Alcoholic Beverage Control Appeals Fund shall be available to the board, when appropriated by the Legislature, to pay the actual costs of the board in carrying out its duties..."		
<u>State Appropriations Limit</u> Excluded - Revenues in this fund are not proceeds of taxes, however, when transferred, may become proceeds of taxes. These revenues are used to provide direct services or products to the payers.		
<u>Comments/Historical Information</u> The Alcoholic Beverage Control Appeals Fund was created by Chapter 327, Statutes of 1982, which made statutory law changes necessary to implement the Budget Act of 1982.		