STATE OF CALIFORNIA
MANUAL OF STATE FUNDS

Legal Title
Unallocated Account, Cigarette and Tobacco Products Surtax Fund

Legal Citation/Authority
Proposition 99, a voter initiative submitted and passed by the voters in November 1988
Revenue and Taxation Code section 30122(b)(6)

Fund Classification **GAAP Basis** Governmental/Special Revenue Funds	**Fund Classification** **Legal Basis** Governmental/Other Governmental Cost Funds

Purpose
As a depository for appropriations which may be used for any purpose specified in the Cigarette and Tobacco Products Surtax Fund.

Administering Agency/Organization Code
Department of Public Health/Org 4265

Major Revenue Source
Twenty-five percent of the funds received in the Cigarette and Tobacco Products Surtax Fund shall be deposited in the Unallocated Account.

Disposition of Fund (upon abolishment)

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.

Appropriation Authority
Section 30122 of the Revenue and Taxation Code provides that the money in the fund may only be appropriated as specified. Section 30124 of the Revenue and Taxation Code provides the following formula for moneys deposited in the fund:

(1) Twenty percent shall be deposited in the Health Education Account (Fund 231).
(2) Thirty-five percent shall be deposited in the Hospital Services Account (Fund 232).
(3) Ten percent shall be deposited in the Physician Services Account (Fund 233).
(4) Five percent shall be deposited in the Research Account (Fund 234).
(5) Five percent shall be deposited in the Public Resources Account (Fund 235).
(6) Twenty-five percent shall be deposited in the Unallocated Account (Fund 236).

State Appropriations Limit

Always Excluded - The major revenue source is transferred from another fund which has already been counted in an included or always excluded fund, the Cigarette and Tobacco Products Surtax Fund (#0230), and should not be double counted.

Comments/Historical Information
Original Administrative Organization Code 4260 was changed to 4265 due to the Department of Health

Services splitting into two departments effective July 2007 according to Chapter 241, Statutes of 2006 (SB162).