

Department of Finance		Fund: 0242
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Court Collection Account		
<u>Legal Citation/Authority</u> Chapter 1242, Statutes of 1994 (AB 3343) Revenue and Taxation Code section 19282(a)		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/General Fund	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/General Fund Special Account	
<u>Purpose</u> This account was created as a depository for any delinquent fines, penalties, forfeitures or restitution's collected by Franchise Tax Board on behalf of any superior, municipal, or justice court. These monies will be distributed to court jurisdictions based on the amount allocated in the same proportion for which they are eligible. Franchise Tax Board administrative fees, not to exceed 15% of amount collected.		
<u>Administering Agency/Organization Code</u> Franchise Tax Board/Org 7730		
<u>Major Revenue Source</u> Delinquent fines, penalties, forfeitures or restitutions collected by Franchise Tax 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> Revenue and Taxation Code section 19282(c) provides that notwithstanding Government Code section 13340, all moneys deposited in this fund are continuously appropriated, without regard to fiscal years, for purposes of making distributions pursuant to subdivision (a).		
<u>State Appropriations Limit</u> Always Excluded - Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from fines and penalties.		
<u>Comments/Historical Information</u> This fund was originally scheduled to be repealed January 1, 1999 per Revenue and Taxation Code section 19283. Chapter 604, Statutes of 1997 extended that repeal date to January 1, 2002. Chapter 380, Statutes of 2004 (SB 246) removed the sunset clause and made the Court Collection Program within Franchise Tax Board a permanent program. Pursuant to the Governor’s Reorganization Plan 2, the Administering Agency’s Organization Code changed from Org 1730 to Org 7730, effective July 1, 2013.		