

Department of Finance STATE OF CALIFORNIA MANUAL OF STATE FUNDS		Fund: 0263 PAGE 1 Renumbered From:
<u>Legal Title</u> Off-Highway Vehicle Trust Fund		
<u>Legal Citation/Authority</u> Chapter 1004, Statutes of 1994 Vehicle Code sections 38000-38300 and 42204		
<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> Provides for the registration and issuing of ownership and identification certificates for off-highway vehicles not subject to registration under the existing provisions of the Vehicle Code. Revenue received for this fund is to be used for acquisitions, development, construction, maintenance, administration and conservation of trails and areas for the use of off-highway motor vehicles. The department may also make grants to cities, counties and appropriate special districts, to be used for the same purpose, not to exceed 50 percent of the revenue of the fund. Local governments must provide matching funds of not less than 25 percent of the total cost of the facility planned to be eligible for funds.		
<u>Administering Agency/Organization Code</u> Department of Motor Vehicles/Org 2740 collects the fees and issues ownership and identification certificates. Department of Parks and Recreation/Org 3790 administers the program.		
<u>Major Revenue Source</u> Registration, renewal, transfer fees, and penalties. Also fines and forfeitures.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code 16346, in the absence of 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> These funds are available upon appropriation by the Legislature.		
<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 regulate the activities engaged in by the payers.		
<u>Comments/Historical Information</u> Chapter 1004, Statutes of 1994 renamed from the Off-Highway Vehicle Fund to Off-Highway Vehicle Trust Fund.		

Chapter 1816, Statutes of 1971 originally created this fund titled Off-Highway Vehicle Fund.