

Department of Finance		Fund: 0278
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
Legal Title PET Processing Fee Account, California Beverage Container Recycling Fund		
Legal Citation/Authority Chapter 624, Statutes of 1995 Public Resources Code sections 14580-14587 (General Provisions); 14581 (a)(6)(A) – (Creation)		
Fund Classification GAAP Basis Governmental/Special Revenue Funds	Fund Classification Legal Basis Governmental/ Other Governmental Cost Fund	
Purpose This fund receives processing fees for containers and prior year redemption payments paid for plastic beverage containers for the purpose of making processing payments for and reducing processing fees paid for PET containers.		
Administering Agency/Organization Code Department of Resources Recycling and Recovery/Org 3970		
Major Revenue Source Fees paid by beverage distributors for every PET beverage container.		
Disposition of Fund (upon abolishment) Any unencumbered cash balances remaining in this fund after all obligations have been satisfied shall be transferred to Fund 0133- California Beverage Container Recycling Fund.		
Appropriation Authority Public Resources Code section 14581 (a)(6)(B) states: “Notwithstanding Section 13340 of the Government Code, the money in each processing fee account is hereby continuously appropriated to the department for expenditure without regard to fiscal years, for purposes of making processing payments, and reducing processing fees, pursuant to Section 14575.”		
State Appropriations Limit 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.		
Comments/Historical Information Chapter 21, Statutes of 2009 (SB 63) Section 9 changed Administering Org from the California Integrated Waste Management Board/Org 3910 to the Department of Resources Recycling and Recovery/Org 3500 per Public Resources Code section 40401 (a)(1). Pursuant to the Governor’s Reorganization Plan 2, the Administering Agency’s Organization Code changed from Org 3500 to Org 3970, effective July 1, 2013.		