STATE OF CALIFORNIA
MANUAL OF STATE FUNDS

Legal Title
Sales Tax Account, Local Revenue Fund

Legal Citation/Authority
Chapter 13, Statutes of 2011 (ABX1 16)
Welfare and Institutions Code section 17600

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

Purpose
The Sales Tax Account in the Local Revenue Fund (Fund 0330) shall have the following subaccounts:
(1) The Mental Health Subaccount.
(2) The Social Services Subaccount.
(3) The Health Subaccount.
(4) The CalWORKs Maintenance of Effort Subaccount.

For the 1992-93 fiscal year through the 2010-11 fiscal year, of the sales tax proceeds deposited to the Local Revenue Fund, the Controller made monthly deposits to the subaccounts until the deposits equaled the amounts that were allocated to counties, cities, and cities and counties mental health, social services, and health subaccounts. For the 2011-12 fiscal year and fiscal years thereafter, of the sales tax proceeds deposited to the Local Revenue Fund, the Controller shall make monthly deposits to the subaccounts until the deposits equal the amounts that were allocated to counties, cities, and cities and counties CalWORKs Maintenance of Effort, social services, and health subaccounts. Any excess sales tax revenues shall be deposited into the Sales Tax Growth Account of the Local Revenue Fund.

Administering Agency/Organization Code
State - Local Realignment/Org 5195

Major Revenue Source
Sales Tax

Disposition of Fund (upon abolishment)
Pursuant to Government Code section 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.

Appropriation Authority
Moneys in this fund are continuously appropriated

State Appropriations Limit
Always Excluded – The major revenues source is transferred from another fund that has already been counted in an included fund, Local Revenue Fund (0330), and should not be double counted.

Comments/Historical Information

Chapter 89, Statutes of 1991 created this fund.

Chapter 13, Statutes of 2011 (ABX1 16) created the CalWORKs Maintenance of Effort Subaccount and requires any funds that would have been deposited into the Mental Health Subaccount instead be deposited into the CalWORKs Maintenance of Effort Subaccount, besides those pursuant to subdivision (a) of Section 30027 of the Government Code. ABX1 16 also specifies that funds deposited into the Mental Health Account (3179) then be deposited into the Mental Health Subaccount.