

Department of Finance		Fund: 0367 PAGE 1 Renumbered From:
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		
<u>Legal Title</u> Indian Gaming Special Distribution Fund		
<u>Legal Citation/Authority</u> Chapter 176, Statutes of 2007 Government Code section 12012.85		
<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> Priority for funding from the Indian Gaming Special Distribution Fund is in the following descending order: (1) An appropriation to the Indian Gaming Revenue Sharing Trust Fund in an aggregate amount sufficient to make payments of any shortfalls that may occur in the Indian Gaming Revenue Sharing Trust Fund. (2) An appropriation to the Office of Problem and Pathological Gambling within the State Department of Alcohol and Drug Programs for problem gambling prevention programs. (3) The amount appropriated in the annual Budget Act for allocation between the Department of Justice and the California Gambling Control Commission for regulatory functions that directly relates to Indian gaming. (4) An appropriation for the support of local government agencies impacted by tribal gaming. These monies shall also be available for appropriation by the Legislature for any other purpose specified by law.		
<u>Administering Agency/Organization Code</u> Gambling Control Commission/Org 0855		
<u>Major Revenue Source</u> Money received by the State from Indian tribes as specified by the terms of the Tribal-State compacts.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code 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> Upon appropriation by the Legislature.		
<u>State Appropriations Limit</u> Always Excluded – Revenues from Indian tribes are not proceeds of taxes, and, even after transfer will never become proceeds of taxes.		

Comments/Historical Information

Chapter 874 Statutes of 1999 originally created this fund. The Administering Agency was Department of Justice/ Org 0820, pending the appointment of the Commission members by the Governor.

11/2008 – SAL code changed to be consistent with non-taxable status of Indian tribe revenues.

Chapter 176, Statutes of 2007 changed the Administering Agency from the Department of Justice to Division of Gambling Control.