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| Department of Finance<br><br><b>STATE OF CALIFORNIA<br/>MANUAL OF STATE FUNDS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | <b>Fund: 0557</b><br><br><b>PAGE 1</b><br>Renumbered<br>From:                                                    |
| <b><u>Legal Title</u></b><br>Toxic Substances Control Account                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |                                                                                                                  |
| <b><u>Legal Citation/Authority</u></b><br>Chapter 870, Statutes of 1997 (SB 660)<br>Health & Safety Code section 25173.6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                                                                                                                  |
| <b><u>Fund Classification</u></b><br><br><b><u>GAAP Basis</u></b><br>Governmental/Special Revenue Funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  | <b><u>Fund Classification</u></b><br><br><b><u>Legal Basis</u></b><br>Governmental/General Fund Special Accounts |
| <b><u>Purpose</u></b><br>Created to provide for response authority for releases of hazardous substances, including spills and hazardous waste disposal sites posing a threat to public health or the environment. The Toxic Substances Control Account (TSCA) also compensates persons, under certain circumstances, for out-of-pocket medical expenses and lost wages or business income resulting from injuries proximately caused by exposure to releases of hazardous substance. The TSCA also provides contract costs for the cleanup of orphan and National Priority List sites, as specified. In addition, the TSCA also funds related activities within the Department of Justice, the Department of Public Health (DPH), the Office of Environmental Health Hazard Assessment (OEHHA), and the State Controller's Office. |  |                                                                                                                  |
| <b><u>Administering Agency/Organization Code</u></b><br>Department of Toxic Substances Control/Org 3960                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                  |
| <b><u>Major Revenue Sources</u></b><br>Fees, fines, penalties, moneys received from responsible parties for remedial action or removal at a specific site, and moneys received from the federal government pursuant to the federal Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |                                                                                                                  |
| <b><u>Disposition of Fund (upon abolishment)</u></b><br>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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |                                                                                                                  |
| <b><u>Appropriation Authority</u></b><br>Upon appropriation by the Legislature.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |                                                                                                                  |
| <b><u>State Appropriations Limit</u></b><br><b>Included</b> – Major source of revenues in this fund is proceeds of taxes, therefore, the fund is classified as Included.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                                                                                                                  |
| <b><u>Comments/ Historical Information</u></b><br>Chapter 77, Statutes of 2006 (AB 1803) made the following accounts and funds inoperative on July 1, 2006, repealed them effective January 1, 2007, and designated TSCA as the successor fund:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |                                                                                                                  |

- Hazardous Substance Account.
- Hazardous Substance Clearing Account.
- Hazardous Substance Cleanup Fund.
- Superfund Bond Trust Fund.

Chapter 760, Statutes of 2008 (AB 1338), authorized the funds to be used to support the California Environmental Contaminant Biomonitoring Program

Chapter 718, Statutes of 2010 (SB 855) provided for the deposit of the penalties collected to enforce the requirements of lead-containing jewelry, toxic packaging, and lead wheel weights into the TSCA and authorized expenditures for implementing and enforcing provisions regarding these requirements.