

Department of Finance		Fund: 1008
STATE OF CALIFORNIA		PAGE 1
MANUAL OF STATE FUNDS		Renumbered From:
<u>Legal Title</u> Firearms Safety and Enforcement Special Fund		
<u>Legal Citation/Authority</u> Chapter 711, Statutes of 2010 Penal Code section 28300		
<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> This fund was established to deposit firearms transaction fees imposed on firearms dealers, fees imposed on certified instructors for the issuance of handgun safety certificates, and for expenditure of specific administrative and enforcement related activities of the Department of Justice.		
<u>Administering Agency/Organization Code</u> Department of Justice/ Org 0820		
<u>Major Revenue Source</u> Fees. Transfer of funds from Fund 0015 – Firearms Safety Training Fund Special Account – effective January 1, 2003.		
<u>Disposition of Fund (upon abolishment)</u> 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.		
<u>Appropriation Authority</u> Money in this fund is continuously appropriated, without regard to fiscal year.		
<u>State Appropriations Limit</u> Excluded – Revenues in this fund are not proceeds of taxes, however, when transferred, may become proceeds of taxes. The revenue is to be used to regulate the activities of the payers.		
<u>Comments/Historical Information</u> Effective January 1, 2003, all remaining funds in fund 0015 - Firearms Safety Training Fund Special Account, will be transferred to the Firearms Safety and Enforcement Special Fund. Chapter 711, Statutes of 2010 repealed the Penal Code section 12076.5 and moved the Firearms Safety and Enforcement Special Fund to Penal Code section 28300.		