

Legal Title
 Rigid Container Account, Integrated Waste Management Fund

Legal Citation/Authority
 Chapter 769, Statutes of 1991
 Public Resources Code section 42322 (e)

<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Fund
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Purpose
 Moneys in this fund will be used to assist local agencies in developing and implementing collection and processing systems for the recycling of materials.

Administering Agency/Organization Code
 Department of Resources Recycling and Recovery/3970

Major Revenue Source
 Fines and penalties are collected from violators.

Disposition of Fund (upon abolishment)
 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.

Appropriation Authority
 Upon appropriation by the Legislature.

State Appropriations Limit
Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from fines and penalties.

Comments/Historical Information
 July 2002: This fund was created by legislation in 1991. However, this fund was not established until assessed fines and penalties were realized by the agency.

 September 2011: 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).

 June 2013: 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.

 January 2026: Retitled this fund from “Rigid Container Account” to “Rigid Container Account, Integrated Waste Management Fund.”