

Department of Finance		Fund: 3036
STATE OF CALIFORNIA		PAGE 1
MANUAL OF STATE FUNDS		Renumbered From:
<u>Legal Title</u> Alcohol Beverage Control Fund		
<u>Legal Citation/Authority</u> Chapter 328, Statutes of 1998 Business and Professions Code sections 23000-25763 Revenue and Taxation Code sections 32001-32556		
<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 created to deposit license fees to be allocated to the Department of Alcoholic Beverage Control for the enforcement and administration of the Alcoholic Beverage Control Act.		
<u>Administering Agency/Organization Code</u> Department of Alcoholic Beverage Control/Org 2100		
<u>Major Revenue Source</u> License fees.		
<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> Pursuant to Business and Professions Code section 25761(d) upon appropriation by the Legislature.		
<u>State Appropriations Limit</u> Excluded – Revenues in this fund are not the proceeds of taxes, however, when transferred may become proceeds of taxes.		
<u>Comments/Historical Information</u> Chapter 330, Statutes of 1935 enacted the Alcoholic Beverage Control Act and the Alcohol Beverage Control Fund (see Feeder Fund 0081) to account for revenue received from licenses for the manufacture, importation, and sale of alcoholic beverages. Chapter 152, Statutes of 1953 included the Act as Division 9 of the Business and Professions Code and continued fund 0081 in existence under Section 25761. Chapter 1842, Statutes of 1955 incorporated the excise tax provisions of the Business and Professions Code relating to alcoholic beverages as the Alcoholic Beverage Tax Law in Sections 32001-32556 of the Revenue and Taxation Code.		

The administration and enforcement of the Alcoholic Beverage Control Act was originally with the State Board of Equalization. A constitutional amendment operative January 1, 1955, transferred those functions, other than those relating to excise taxes, to the newly created Department of Alcoholic Beverage Control.

This fund was created to separate the excise taxes and penalties from the license fees, which are appropriated for the enforcement and administration of the Act. Since feeder funds do not have funds appropriated from them, this fund was created. See feeder fund, Alcohol Beverage Control Fund (0081).