

Department of Finance STATE OF CALIFORNIA MANUAL OF STATE FUNDS	Fund: 3058 PAGE 1 Renumbered From:
<u>Legal Title</u> Water Rights Fund	
<u>Legal Citation/Authority</u> Chapter 741, Statutes of 2003 (SB 1049) Water Code sections: 1525 – 1552 (General Provisions) 1550 (Creation of Fund)	
<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 the following: • All fees, expenses, and penalties collected by the Water Board (board) or the State Board of Equalization under Chapter 8, Article 1 of the Water Code and Part 3 (commencing with Section 2000). • All funds collected under Water Code sections 1052, 1845, or 5107. • All fees collected under Section 13160.1 in connection with certificates for activities involving hydroelectric power projects subject to licensing by the Federal Energy Regulatory Commission. In accordance with Section 1552, the money in the Water Rights Fund is available for expenditure, upon appropriation by the Legislature, for the following purposes: • For expenditure by the State Board of Equalization in the administration of the water right fee statutes (Chapter 8 (commencing with section 1525) of Part 2 of Division 2 of the Water Code) and the Fee Collection Procedures Law (Part 30 (commencing with Section 55001) of Division 2 of the Revenue and Taxation Code) in connection with any fee or expense subject to this chapter. • For the payment of refunds, pursuant to the Fee Collection Procedures Law, of fees or expenses collected pursuant to the water rights fee statutes. • For expenditure by the board for the purposes of carrying out Division 1 (commencing with Section 100), Division 2 (commencing with Section 1000), Part 2 (commencing with Section 10500) of Division 6, and Article 7 (commencing with Section 13550) of Chapter 7 of Division 7 of the Water Code. • For expenditures by the board for the purposes of carrying out Sections 13160 and 13160.1 of the Water Code in connection with activities involving hydroelectric power projects subject to licensing by the Federal Energy Regulatory Commission. For expenditures by the board for the purpose of carrying out Sections 13140 and 13170 of the Water Code in connection with plans and policies that address the diversion or use of water	
<u>Administering Agency/Organization Code</u> State Water Resources Control Board/ Org. 3940	

Major Revenue Source

- Fees
- Expenses
- Penalties

Disposition of Fund (upon abolishment)

Pursuant to Government Code 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.

Appropriation Authority

The money in this fund is available for expenditure, upon appropriation by the Legislature.

State Appropriations Limit

Excluded – Revenues in this fund are not proceeds of taxes, however, when transferred, may become proceeds of taxes. These revenues are used to regulate the activities engaged in by the payers.

Comments/Historical Information

Chapter 741, Statutes of 2003 (SB 1049), enacted section 1550 of the Water Code, which created the Water Rights Fund.