

Department of Finance		Fund: 3067
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Cigarette and Tobacco Products Compliance Fund		
<u>Legal Citation/Authority</u> Chapter 890, Statutes of 2003 (AB 71) Business and Professions Code section 22990		
<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	
<u>Purpose</u> All moneys in this fund are used for the purpose of implementing, enforcing, or administering the California Cigarette and Tobacco Products Licensing Act of 2003 in accordance with Business and Professions Code section 22970 through 22991.		
<u>Administering Agency/Organization Code</u> California Department of Tax and Fee Administration/Org 7600		
<u>Major Revenue Source</u> <ul style="list-style-type: none">Fees imposed on cigarette and tobacco product manufacturers, wholesalers, distributors, importers, and retailers.Fines and penalties related to fraudulent cigarette stamps and licensing activities.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 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.		
<u>Appropriation Authority</u> Upon appropriation by the Legislature.		
<u>State Appropriations Limit</u> 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.		
<u>Comments/Historical Information</u> January 2018 revision changed the administering agency from State Board of Equalization/Org 0860 to California Department of Tax and Fee Administration/Org 7600.		