

Department of Finance		Fund: 3120
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1
		Renumbered From:
<u>Legal Title</u> Fire Marshal Fireworks Enforcement and Disposal Fund, State		
<u>Legal Citation/Authority</u> Chapter 563, Statutes of 2007 (SB 839) Health & Safety Code section 12728(a)		
<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> For the exclusive use in statewide programs for the enforcement, prosecution related to, disposal, and management of seized dangerous fireworks, and for the education of public safety agencies in the proper handling and management of dangerous fireworks.		
<u>Administering Agency/Organization Code</u> Department of Forestry and Fire Protection/Org 3540		
<u>Major Revenue Source</u> Sixty-five percent of fines or forfeitures received by the counties pursuant to Section 12706 of the Health and Safety Code. Fees on all import and export, wholesale, and retail fireworks licensees in California.		
<u>Disposition of Fund (upon abolishment)</u> 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.		
<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>		