

Department of Finance		Fund: 3121
STATE OF CALIFORNIA		PAGE 1
MANUAL OF STATE FUNDS		Renumbered From:
<u>Legal Title</u> Occupational Safety and Health Fund		
<u>Legal Citation/Authority</u> Chapter 341, Statutes of 2009 (SB 73) Labor Code section 62.5(d)		
<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> Moneys in the account may be expended by the department for support of the Division of Occupational Safety and Health, the Occupational Safety and Health Standards Board, and the Occupational Safety and Health Appeals Board.		
<u>Administering Agency/Organization Code</u> Department of Industrial Relations/Org 7350		
<u>Major Revenue Source</u> Surcharge levied by the director of Department of Industrial Relations upon all employers as provided in Labor Code section 62.5(f) for deposit in the Occupational Safety and Health Fund (OSH Fund) (3121). This is one of five funds holding surcharges levied on employers under Labor Code § 62.5.		
<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> Chapter 746, Statutes of 1999 created Labor Code section 62.5. Chapter 341, Statutes of 2009, repealed Labor Code section 62.4 and re-added it with similar language.		