

Department of Finance		Fund: 3149
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1
		Renumbered From:
<u>Legal Title</u> Local Safety and Protection Account, Transportation Tax Fund		
<u>Legal Citation/Authority</u> Chapter 18, Statutes 2009 (ABX3 3) Revenue and Taxation Code section 10752.2		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Transportation Funds	
<u>Purpose</u> Funds are allocated by the Controller to counties and cities to support a variety of local public safety and crime prevention programs pursuant to specified code sections. In sum, the fund is used to (1) reimburse local law enforcement agencies for certain booking and detention expenses, (2) support juvenile justice plans, (3) enhance law enforcement efforts of county sheriffs departments, (4) support specialized law enforcement task forces and training programs to suppress use of illegal drugs, sexual assaults, gang activity, and technology theft, and (5) support juvenile probation activities and certain counties that operate juvenile camps and ranches.		
<u>Administering Agency/Organization Code</u> Local Government Financing/Org 9210		
<u>Major Revenue Source</u> Addition to the Vehicle License Fees. Specifically, a sum equal to 0.15 percent of the market value of specified vehicles as determined by the Department of Motor Vehicles. The fee is deposited to the General Fund and transferred to the Local Safety and Protection Account, Transportation Tax Fund.		
<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> Pursuant to Revenue and Taxation Code section 10752.2(b), Notwithstanding section 13340 of the Government Code; all moneys in the account are hereby continuously appropriated, without regard to fiscal year.		
<u>State Appropriations Limit</u> Always Excluded – The major revenue source is a transfer from the General Fund which has already been counted and should not be double counted.		
<u>Comments/Historical Information</u> This fund was originally established as proposed on 02/09/09. Chapter 18, Statutes of 2009 (ABX3 3) is effective on or after May 19, 2009 until July 1, 2011 or 2013.		