

Department of Finance  <div style="text-align: center;"> <b>STATE OF CALIFORNIA</b>  <b>MANUAL OF STATE FUNDS</b> </div>		<b>Fund: 3237</b>  <b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Cost of Implementation Account, Air Pollution Control Fund		
<b><u>Legal Citation/Authority</u></b> Chapter 39, Statutes of 2012 Government Code section 16428.95		
<b><u>Fund Classification</u></b>  <b><u>GAAP Basis</u></b> Governmental/Special Revenue Funds	<b><u>Fund Classification</u></b> <b><u>Legal Basis</u></b> Governmental/Other Governmental Cost Funds	
<b><u>Purpose</u></b> For achieving the maximum technologically feasible and cost-effective reductions in greenhouse gas emissions from sources or categories of sources of greenhouse gases by 2020. Identify and make recommendations on direct emission reduction measures, alternative compliance mechanisms, market-based compliance mechanisms, and potential monetary and nonmonetary incentives for sources and categories of sources that the state board finds are necessary or desirable to facilitate the achievement of the maximum feasible and cost-effective reductions of greenhouse gas emissions.		
<b><u>Administering Agency/Organization Code</u></b> State Air Resources Board/Org 3900		
<b><u>Major Revenue Source</u></b> Fees paid by sources of greenhouse gas emissions		
<b><u>Disposition of Fund (upon abolishment)</u></b> 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.		
<b><u>Appropriation Authority</u></b> Upon appropriation by the Legislature.		
<b><u>State Appropriations Limit</u></b> <b>Excluded</b> – 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.		
<b><u>Comments/Historical Information</u></b>		