

Department of Finance		Fund: 3251
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Prepaid Mobile Telephony Services Surcharge Fund		
<u>Legal Citation/Authority</u> Chapter 885, Statutes of 2014 (AB 1717) Section 8 Revenue and Taxation Code section 42023 (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> In accordance with Revenue and Taxation Code section 42010 through 42024, all surcharges, interest, penalties, and other amounts collected and paid to the State Board of Equalization, minus administrative expenses incurred by the Board, are deposited into this fund and distributed as follows: <ol style="list-style-type: none"> 1. To the Prepaid MTS 911 Account (Fund 3266) for transfer into the State Emergency Telephone Number Account in the General Fund (Fund 0022), and 2. To the Prepaid MTS PUC Account (Fund 3265) for transfer to the respective universal service funds and to the Public Utilities Commission Utilities Reimbursement Account (Fund 0462). 		
<u>Administering Agency/Organization Code</u> California Department of Tax and Fee Administration/Org 7600		
<u>Major Revenue Source</u> Surcharge imposed on purchases of prepaid mobile telephony services (MTS) in a retail transaction pursuant to Revenue and Taxation Code section 42010.		
<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> In accordance with Revenue and Taxation Code section 42023 (b) all moneys in this fund attributable to the prepaid MTS surcharge shall be transferred to funds 3265 and 3266.		
<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 provide direct services or products to the payers.		
<u>Comments/Historical Information</u> Revenue and Taxation Code section 42024 repeals this fund on January 1, 2020. See Fund 3270 - Local Charges for Prepaid Mobile Telephony Services Fund - for local charges. January 2018 revision changed the administering agency from State Board of Equalization/Org 0860 to California Department of Tax and Fee Administration/Org 7600.		