

Department of Finance		Fund: 3306
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Graduate Medical Education Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund		
<u>Legal Citation/Authority</u> Proposition 56, Section 4.1 Government Code section 13306 (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> To provide funding to the University of California for the purpose and goal of increasing the number of primary care and emergency physicians trained in California.		
<u>Administering Agency/Organization Code</u> University of California/6440		
<u>Major Revenue Source</u> Transfer of cigarette tax revenue from the California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund (Fund 3304) in accordance with Revenue and Taxation Code section 30130.57 (c).		
<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> Continuously appropriated.		
<u>State Appropriations Limit</u> Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is specifically excluded per the Constitution.		
<u>Comments/Historical Information</u> Proposition 56 – California Healthcare, Research and Prevention Tobacco Tax Act of 2016 – was passed by voters on the November 8, 2016 ballot. This subaccount was created administratively to implement Prop 56 through parent Fund 3304. Changed Appropriation Authority to “continuously appropriated” on 9/21/18. Changed Administering Organization Code from 4260 to 6440 on 10/03/18.		