Department of Finance **STATE OF CALIFORNIA** **MANUAL OF STATE FUNDS**	**Fund: 3308** **PAGE 1** Renumbered From:

Legal Title
Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund

Legal Citation/Authority
Proposition 56, Section 4.1
Government Code section 13306 (a)

Fund Classification **GAAP Basis** Governmental/Special Revenue Funds	**Fund Classification** **Legal Basis** Governmental/Other Governmental Cost Funds

Purpose
To provide funding for law enforcement efforts to reduce illegal sales of tobacco products, particularly illegal sales to minors; to reduce cigarette smuggling, tobacco tax evasion, the sale of tobacco products without a license and the sale of counterfeit tobacco products; to enforce tobacco-related laws, court judgements, and legal settlements; and to conduct law enforcement training and technical assistance activities for tobacco-related statutes.

Administering Agency/Organization Code
Department of Health Care Services/4260

Major Revenue Source
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 (e).

Disposition of Fund (upon abolishment)
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.

Appropriation Authority
Continuously appropriated.

State Appropriations Limit

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.

Comments/Historical Information
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.