

Department of Finance STATE OF CALIFORNIA MANUAL OF STATE FUNDS		Fund: 3310 PAGE 1 Renumbered From:
<u>Legal Title</u> Medical Research Program 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 funds to the University of California for medical research of cancer, heart and lung tobacco-related diseases and to supplement the Cigarette and Tobacco Products Surtax Medical Research Program.		
<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 30130.55 (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 Administering Organization Code from 4260 to 4265 on 10/3/18. Changed Administering Organization Code from 4265 to 6440 on 10/16/18.		