

Department of Finance		Fund: 3318
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1
		Renumbered From:
<u>Legal Title</u> Department of Public Health Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund		
<u>Legal Citation/Authority</u> Administratively established per Government Code section 13306 (a) for Proposition 56, Section 4.1.		
<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 support programs providing grants and contracts to local law enforcement agencies to provide training and funding for the enforcement of state and local laws related to the illegal sales of tobacco to minors, to increase investigative activities and compliance checks, and to reduce illegal sales of tobacco products to minors.		
<u>Administering Agency/Organization Code</u> Department of Public Health/Org 4265		
<u>Major Revenue Source</u> Cigarette tax revenue pursuant to Revenue and Taxation Code section 30130.57 (e) (3).		
<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> August 15, 2018: Legal Title revised to include the word “Subaccount” and clarification added to the Legal Citation stating fund was administratively created by the Department of Finance. 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 3308.		