

Department of Finance		Fund: 3319
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1
		Renumbered From:
<u>Legal Title</u> Department of Tax and Fee Administration 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 enforce laws that regulate the distribution and retail sales of cigarettes and other tobacco products, such as laws that prohibit cigarette and tobacco product smuggling, counterfeiting, selling untaxed cigarettes and other tobacco products, and selling cigarettes and other tobacco products without a proper license.		
<u>Administering Agency/Organization Code</u> California Department of Tax and Fee Administration/Org 7600		
<u>Major Revenue Source</u> Cigarette tax revenue pursuant to Revenue and Taxation Code section 30130.57 (e) (2).		
<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.		