

Department of Finance		Fund: 3320
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
Legal Title Department of Justice Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund		
Legal Citation/Authority Administratively established per Government Code section 13306 (a) for Proposition 56, Section 4.1.		
Fund Classification GAAP Basis Governmental/Special Revenue Funds	Fund Classification Legal Basis Governmental/Other Governmental Cost Funds	
Purpose Funds are distributed to local law enforcement agencies to support and hire front-line law enforcement peace officers for programs to enforce state and local laws related to the illegal sales and marketing of tobacco to minors, and to increase investigative activities and compliance checks to reduce illegal sales of cigarettes and tobacco products to minors and youth. Funds are also used 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 and selling tobacco to minors, and enforcing tobacco-related laws, court judgements, and settlements.		
Administering Agency/Organization Code Department of Justice/Org 0820		
Major Revenue Source Cigarette tax revenue pursuant to Revenue and Taxation Code section 30130.57 (e) (1) and (4).		
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 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.		