

Department of Finance		Fund: 3394
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> California Electronic Cigarette Excise Tax Fund, Health Professions Career Opportunity Program		
<u>Legal Citation/Authority</u> Administratively created for the operation of Chapter 489, Statutes of 2021 (SB 395), Revenue and Taxation Code section 31005 (b) (4).		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Fund	
<u>Purpose</u> A depository for money received from the California Electronic Cigarette Excise Tax Fund for the purpose of funding the Department of Health Care Access and Information Health Professions Career Opportunity Program, per Chapter 489, Statutes of 2021 (SB 395).		
<u>Administering Agency/Organization Code</u> Department of Health Care Access and Information/4140		
<u>Major Revenue Source</u> Money allocated from the California Electronic Cigarette Excise Tax Fund pursuant to Revenue and Taxation Code section 31005 (b) (4).		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, absent any successor fund being named, any funds remaining upon abolishment shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Continuously appropriated without regard to fiscal years.		
<u>State Appropriations Limit</u> Always Excluded –The major revenue source is transferred from an Included Fund, California Electronic Cigarette Excise Tax Fund (Fund 3366), which has already been counted and should not be double counted.		
<u>Comments /Historical Information</u> This fund is a subaccount of the California Electronic Cigarette Excise Tax Fund (Fund 3366). May 2023: Updated the appropriation authority from “Upon appropriation by the Legislature” to “Continuously appropriated without regard to fiscal years”.		