

Department of Finance		Fund: 3395
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> California Electronic Cigarette Excise Tax Fund, University of California Medical Education Account		
<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) (5).		
<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> To provide funding to the University of California to support the joint program in medical education between the University of California San Francisco (UCSF) School of Medicine, UCSF Fresno, and the University of California Merced, including, but not limited to, using funds to establish new residency and clinical rotation positions for program participants and graduates in the San Joaquin Valley.		
<u>Administering Agency/Organization Code</u> University of California/6440		
<u>Major Revenue Source</u> Money allocated from the California Electronic Cigarette Excise Tax Fund pursuant to Revenue and Taxation Code section 31005 (b) (5).		
<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 year.		
<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). January 2022: Changed the Appropriation Authority from “Upon appropriation by the Legislature” to “Continuously appropriated without regard to fiscal year.”		