

Department of Finance		Fund: 8065a
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Safely Surrendered Baby Fund		
<u>Legal Citation/Authority</u> Chapter 587, Statutes of 2010 (AB 1983) Revenue and Taxation Code section 18888		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Trust and Agency Funds – Non-Federal	
<u>Purpose</u> This fund is established to receive voluntary contributions made by taxpayers in excess of their tax liability. All moneys contributed to the fund will be allocated as follows: <ol style="list-style-type: none"> 1) To the Franchise Tax Board and the Controller only for reimbursement of all costs incurred by the Franchise Tax Board and the Controller in connection with their duties under this article. 2) To the State Department of Social Services for programs to increase public awareness and outreach regarding the Safely Surrendered Baby Law, including, but not limited to, public service announcements in English and Spanish, safe-surrender hotlines, a State Department of Social Services Internet Web site with a comprehensive list of safe-surrender sites, education, and training for communities and schools. 		
<u>Administering Agency/Organization Code</u> Department of Social Services/5180		
<u>Major Revenue Source</u> Individual taxpayer contributions designated on their tax returns.		
<u>Disposition of Funds (upon abolishment)</u> Pursuant to Government Code 16346, absent 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> Upon appropriation by the Legislature		
<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 voluntary contributions made by individuals and deposited in a Trust and Agency Fund.		
<u>Comments/Historical Information</u> This fund will be operative until January 1 of the fifth taxable year following the first appearance of the Safely Surrendered Baby Fund on the personal income tax return, and as of that date is repealed, unless a later enacted statute that is enacted before the applicable date, deletes or extends that date. September 2023: Chapter 587, Statutes of 2010 (AB 1983), Revenue and Taxation Code section 18890 (b) (2) repealed related to the Safely Surrendered Baby Fund. This fund is abolished effective January 1, 2013.		