

Department of Finance		Fund: 8086
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1
		Renumbered From:
<u>Legal Title</u> Protect Our Coast and Oceans Voluntary Tax Contribution Fund		
<u>Legal Citation/Authority</u> Chapter 323, Statutes of 2013 (AB 754) Revenue and Taxation Code section 18745 (a)		
<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> Donations are transferred to the California Beach and Coastal Enhancement Account (Fund 0371) to support eligible programs awarded grants under the selection criteria established by the California Coastal Commission for the Whale Tail Grants Program, and for direct program-related expenses.		
<u>Administering Agency/Organization Code</u> California Coastal Commission/Org 3720		
<u>Major Revenue Source</u> Voluntary contributions on personal income tax returns.		
<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> Notwithstanding Government Code section 13340, all money contributed to this fund and transferred to Fund 0371 is continuously appropriated pursuant to Revenue and Taxation Code section 18747.		
<u>State Appropriations Limit</u> Always Excluded –Revenues in this fund are transferred from an Always Excluded fund, the Personal Income Tax Fund (0091), which have already been counted and should not be double counted.		
<u>Comments/Historical Information</u> Chapter 519, Statutes of 2017 revised the legal title from Protect Our Coast and Oceans Fund to its current title effective January 1, 2018.		