

Department of Finance STATE OF CALIFORNIA MANUAL OF STATE FUNDS		Fund: 8097 PAGE 1 Renumbered From:
<u>Legal Title</u> Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund		
<u>Legal Citation/Authority</u> Chapter 234, Statutes of 2024 (AB 1983) Revenue and Taxation Code section 18901.9.1 (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> Moneys will be used to fund programs designed to prevent and eliminate cat and dog homelessness, including spay and neuter programs, and allocated as follows: 1. To the Franchise Tax Board and the Controller for reimbursement of all costs incurred. 2. To the Department of Food and Agriculture for allocation as follows: • Up to 5 percent for the development of a mechanism to provide ongoing public awareness through activities. • Up to 5 percent may be used for administration of the grant program. • The remaining balance will be used to provide grants through the grant program funded by the Pet Lover's Fund.		
<u>Administering Agency/Organization Code</u> Department of Food and Agriculture/8570		
<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> Continuously appropriated pursuant to Revenue and Taxation Code section 18901.9.2 (a).		
<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> September 2025: Chapter 557, Statutes of 2015 (AB 485), Revenue and Taxation Code section 18901.1, created the Prevention of Animal Homelessness and Cruelty Fund. Sequentially, Chapter 234, Statutes of 2024 (AB 1983), Revenue and Taxation Code section 18901.9.1 (a), renamed the Prevention of Animal Homelessness and Cruelty Fund to Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund.		