Department of Finance

STATE OF CALIFORNIA MANUAL OF STATE FUNDS

Fund: 8124
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Renumbered
From:

Legal Title

Suicide Prevention Voluntary Tax Contribution Fund

Legal Citation/Authority

Chapter 445, Statutes 2019 (AB 984)

Revenue and Taxation Code section 18915

Fund Classification

GAAP Basis

Governmental/Special Revenue Fund

Fund Classification Legal Basis

Nongovernmental/Trust and Agency Fund – Non-Federal

Purpose

To receive voluntary tax contributions to support the following:

- Programs designed to prevent suicide in rural and desert communities located in the state.
- Crises centers located in the state that are active members of the National Suicide Prevention Lifeline.
- Reimbursement of all cost incurred by the Franchise Tax Board, the Controller, and the Department of Health Care Services.

Administering Agency/Business Unit Code

Department of Health Care Services/4260

Major Revenue Source

Voluntary contributions designated by individuals on their tax returns.

Disposition of Fund (upon abolishment)

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.

Appropriation Authority

Continuously appropriated

State Appropriations Limit

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.

Comments/Historical Information

In accordance with Revenue and Taxation Code section 18916 (c), money in the fund shall not be used to supplant state General Fund money for any purpose.

Revenue and Taxation Code section 18917 provides for the repeal of the fund on December 1 of the seventh year following its first appearance on the personal income tax return; or sooner on December 1 of the calendar year that the Franchise tax Board determines that the amount of contributions estimated to be received will not be at least equal to the minimum contribution amount of \$250,000 in that calendar year.

February 2022: Administering Organization changed from BU 7730 to BU 4560.

December 2022: Correct the legal title of the fund to what is written in the law and administering organization changed from BU 4560 to 4260.

Revised December 2022 FUND 8124