

Department of Finance		Fund: 0974
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> California Peace Officer Memorial Foundation Fund		
<u>Legal Citation/Authority</u> Chapter 215, Statutes of 1999 Revenue and Taxation Code section 18806		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Fund	<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Trust and Agency Funds - Non-Federal	
<u>Purpose</u> The contributions made by taxpayers on their tax returns to build and maintain the California Peace Officer Memorial. Some administrative costs for the Franchise Tax Board and the State Controller's Office may also be paid.		
<u>Administering Agency/Organization Code</u> Department of the California Highway Patrol/Org Code 2720		
<u>Major Sources of Revenue</u> Contributions made by taxpayers in excess of their tax liability as designated on their tax return form.		
<u>Disposition of Fund (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 derived from a Trust and Agency Fund (Non-Federal).		
<u>Comments/Historical Information</u> Administering Org again changed to Department of the California Highway Patrol. Originally identified State Controller's Office as administering agency; then revised to Board of Corrections during budget process. Revenue and Taxation Code section 18808(a) states this article shall remain in effect only until January 1, 2016, and as of that date is repealed, unless a later enacted statute, which is enacted before January 1, 2016, deletes that date.		