

Department of Finance		<b>Fund: 8003a</b>
<b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Asthma and Lung Disease Research Fund		
<b><u>Legal Citation/Authority</u></b> Chapter 818, Statutes of 2000 Revenue & Taxation Code section 18832		
<b><u>Fund Classification</u></b> <b><u>GAAP Basis</u></b> Governmental – Special Revenue Funds	<b><u>Fund Classification</u></b> <b><u>Legal Basis</u></b> Nongovernmental – Trust and Agency Funds - Non Federal	
<b><u>Purpose</u></b> This fund is available for the deposit of voluntary contributions made via state income tax returns for lung disease and asthma research.		
<b><u>Administering Agency/Organization Code</u></b> Department of Health Care Services/Org 4260		
<b><u>Major Revenue Source</u></b> Voluntary contributions		
<b><u>Disposition of Fund (upon abolishment)</u></b> 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.		
<b><u>Appropriation Authority</u></b> Moneys in this fund are available upon appropriation by the Legislature.		
<b><u>State Appropriations Limit</u></b> <b>Always Excluded</b> – 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).		
<b><u>Comments/Historical Information</u></b> Funds are appropriated to cover the administrative costs of the Franchise Tax Board and the Controller. Remaining funds are allocated to the Department of Health Services for medical research grants. Pursuant to the legislation, this fund shall be repealed five years after the date of establishment. This fund was originally established with the administering organization identified as the Franchise Tax Board, but was changed to the Department of Health & Human Services. Chapter 620, Statutes of 2002 retitled this fund from California Lung Disease and Asthma Research Fund to the Asthma and Lung Disease Research Fund. This fund was abolished pursuant to Government Code section 13306 (b), effective 4/30/13.		