

Department of Finance		Fund: 0261
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Off-Highway License Fee Fund		
<u>Legal Citation/Authority</u> Chapter 1816, Statutes of 1971 Vehicle Codes sections 38000-38300		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds	
<u>Purpose</u> Fees, which are in lieu of all taxes levied according to value for state or local purposes, are collected by the Department of Motor Vehicles at the time of registration renewal or transfer of off-highway motor vehicles and deposited in the fund. The revenue received allocated equally to cities and to counties for providing and operating trails, areas and other facilities for the use of off-highway motor vehicles.		
<u>Administering Agency/Organization Code</u> The Department of Motor Vehicles/Org 2740 collects the fees and the State Controller's Office/Org 0840 apportions the moneys to the cities and to the counties.		
<u>Major Revenue Source</u> The moneys in the fund are allocated equally to cities and to counties for providing and operating facilities for off-highway vehicles.		
<u>Disposition of Fund (upon abolishment)</u> Funds allocated pursuant to Vehicle Code section 38240.		
<u>Appropriation Authority</u> Section 38240 of the Vehicle Code provides that the State Controller shall allocate the fees collected "in the same manner fees are allocated under Section 11005 of the Revenue and Taxation Code."		
<u>State Appropriations Limit</u> Included - Revenues in this fund are proceeds of taxes which are included as SAL revenues. The major revenue source for this fund does not have a logical, direct relationship between the use or purposes and the payers from whom it was collected.		
<u>Comments/Historical Information</u>		