Legal Title
Site Remediation Account

Legal Citation/Authority
Chapter 23, Statutes of 1999 (SB 47)
Health and Safety Code section 25337

Fund Classification
<table>
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<th>GAAP Basis</th>
<th>Legal Basis</th>
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<td>Governmental/Special Revenue Funds</td>
<td>Governmental/General Fund Special Account</td>
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Purpose
The money in this fund is to be used for direct site remediation of sites contaminated or suspected of contamination by hazardous materials. Appropriate expenditures include the payments to contractors for investigations, characterizations, removal, remediation, or long-term operation and maintenance of sites contaminated or suspected of contamination by hazardous materials. Eligible expenditures do not include administrative expenses or staffing costs incurred by the Department of Toxic Substances Control to oversee investigations, characterizations, removals, or long-term operation and maintenance activities.

Administering Agency/Organization Code
Department of Toxic Substances Control/Org 3960

Major Revenue Source
Transfer of funds from the Toxic Substances Control Account.

Disposition of Fund (upon abolishment)
Pursuant to Government Code section 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.

Appropriation Authority
Moneys in this fund are available upon appropriation by the Legislature.

State Appropriations Limit
Excluded - Revenues in this fund are not proceeds of taxes, however, when transferred, may become proceeds of taxes. These revenues are transferred from another excluded fund, the Toxic Substances Control Account (0557), and the purpose or use remains the same.

Comments/ Historical Information
Chapter 852, Statutes of 1992 created the Site Remediation Account in the General Fund.
Chapter 870, Statutes of 1997 created the Toxic Substances Control Account to fund the direct site remediation costs and transfer funds to the Site Remediation Account.
Chapter 23, Statutes of 1999 repealed and then re-added the Health and Safety Code section 25337.