**Legal Title**  
Surface Mining and Reclamation Account

**Legal Citation/Authority**  
Chapter 800, Statutes of 1980  
Public Resources Code section 2795

**Fund Classification**  
**GAAP Basis**  
Governmental/General Fund

**Legal Basis**  
Governmental/General Fund Special Accounts

**Purpose**  
The Surface Mining and Reclamation Account in the General Fund was created as a depository for the first $2,000,000 from mining activities on federal lands disbursed by the federal government each fiscal year. These moneys are used for expenditures as designated and upon appropriation by the Legislature.

**Administering Agency/Organization Code**  
Department of Conservation/Org 3480

**Major Revenue Source**  
The first $2,000,000 received from the federal government representing money from mining activities on federal lands.

**Disposition of Fund (upon abolishment)**  
Pursuant to Government Code 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**  
Funds in the Surface Mining and Reclamation Account may be expended upon appropriation by the Legislature.

**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 derived from property leases.

**Comments/Historical Information**  
Chapter 393, Statutes of 1985 changed the amount of money to be sent to this fund from $1,100,000 to the current $2,000,000.

Chapter 81, Statutes of 2005 deleted the sentence which read “If any fiscal year, the amount of money disbursed to the State pursuant to the Mineral Lands Leasing Act is less than $20 million, then only the first $1,100,000 shall be deposited into this fund.”