

Department of Finance		<b>Fund: 0046</b>
<b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Public Transportation Account, State Transportation Fund		
<b><u>Legal Citation/Authority</u></b> Public Utilities Code sections 21682.5 and 99310-99316 Streets and Highways Code sections 194 Revenue and Taxation Code sections 7101-7107, 6051.8, 6357.3,6357.7 Chapter 1253, Statutes of 1972		
<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> Governmental/Transportation Funds	
<b><u>Purpose</u></b> The purpose of the account is to provide a source of funds for transportation planning, mass transportation, Intercity Rail programs, and State Transportation Improvement Program (STIP) Transit projects.		
<b><u>Administering Agency/Organization Code</u></b> Department of Transportation/Org 2660		
<b><u>Major Revenue Source</u></b> Retail sales and use taxes on Diesel Fuel. Receipts from the federal government. Transfers from the State Highway Account and the Aeronautics Account in the State Transportation Fund.		
<b><u>Disposition of Fund (upon abolishment)</u></b> Any funds remaining in this fund upon abolishment shall be transferred to the State Transportation Fund.		
<b><u>Appropriation Authority</u></b> Section 99310.5 of the Public Utilities Code provides that "The funds in the account shall be available, when appropriated by the Legislature, only for transportation planning and mass transportation purposes, as specified by the Legislature."		
<b><u>State Appropriations Limit</u></b> <b>Included-</b> Revenues in this fund are proceeds of taxes which are included as SAL revenues. The major revenues source for this fund does not have a logical, direct relationship between the use or purposes and the payers from whom it was collected.		
<b><u>Comments/Historical Information</u></b> Chapter 1253, Statutes of 1972 created the Transportation Planning and Research Account within the State Transportation Fund. Section 194 was added to the Streets and Highways Code to provide for allocation of the pro rata share of the comprehensive transportation planning duties attributable to highway planning and research from the State Highway Account. Section 21682.5 of the Public Utilities Code was added to provide for a similar transfer from the Aeronautics Account for the pro rata costs attributable to aviation planning and research.		

Chapter 1406, Statutes of 1972 amended the Revenue and Taxation Code to provide for the transfer of any excess, over 1/4 percent of all taxable sales raised through the taxation of gasoline at 4 percent, to this account from the Retail Sales Tax Fund.

Chapter 1349, Statutes of 1976 abolished the Transportation Planning and Research Account as created by Section 13995 of the Government Code and transferred all funds in that account to the Transportation Planning and Research Account as detailed in the Public Utilities Code.

Chapter 161, Statutes of 1979 changed the name of the Transportation Planning and Research Account in the State Transportation Fund to the Transportation Planning and Development Account.

Chapter 622, Statutes of 1997 changed the name of the Transportation Planning and Development Account in the State Transportation Fund to the Public Transportation Account (PTA).

On March 24, 2010, Assembly Bills 6 and 9 of the eighth extraordinary session (ABX8 6 and ABX8 9) were enacted, which created a fuel tax swap. ABX8 6 eliminated the state portion of sales tax on gasoline and “swapped” it with a 17.3 cent/gallon increase to excise tax on gasoline (adjusted each year based on consistency with the state sales on gasoline) effective July 1, 2010. In addition, this bill also reduced excise tax on diesel to 13.3 cents/gallon and increased sales tax on diesel by 1.75 percent effective July 1, 2011.

On November 2, 2010, voters approved Proposition 22 of 2010, which restricts the Legislature from diverting revenue sources from PTA.

On March 24, 2011, AB 105 of 2011 re-enacted the fuel tax swap, and redirected 50 percent of the base sales tax on diesel, and 100 percent of the increase, from the PTA to the State Transit Assistance (STA) program which funds local transit operations and capital.