

Department of Finance		Fund: 0062
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Highway Users Tax Account, Transportation Tax Fund		
<u>Legal Citation/Authority</u> Chapter 1243, Statutes of 1971 (AB 522) Streets and Highways Code sections 2100 - 2127		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Transportation Funds	
<u>Purpose</u> Monies received are used for research, planning, construction, improvements, maintenance, and operation of public streets and highways, including mass transit and environmental impact mitigation as provided in Streets and Highways Code section 2101. Apportionments are made to cities and counties for public streets and highways in accordance with the provisions of the applicable sections of the Streets and Highways Code.		
<u>Administering Agency/Organization Code</u> Shared Revenue/Org 9350		
<u>Major Revenue Source</u> Tax transfers from the Motor Vehicle Fuel Account pursuant to Revenue and Taxation Code section 8353.		
<u>Disposition of Fund (upon abolishment)</u> Notwithstanding Government Code section 13340, the balance of the money in this fund shall be transferred to the State Highway Account in the State Transportation Fund in accordance with Streets and Highways Code section 2108.		
<u>Appropriation Authority</u> Notwithstanding Government Code section 13340, all money in this fund is appropriated pursuant to Streets and Highways Code section 2101.		

State Appropriations Limit

Always Excluded - The major revenue source is transferred from another fund which has already been counted in an included fund, the Motor Vehicle Fuel Account, Transportation Tax Fund (0061), and should not be double counted.

Comments/Historical Information

Chapter 11, Statutes of 1947, First Emergency Session, added Section 2100 to the Streets and Highways Code creating the Highway Users Tax Fund.

Chapter 1243, Statutes of 1971 abolished this fund and continued it in existence as the Highway Users Tax Account in the Transportation Tax Fund without change in purpose.

May 2014 revision changed administering agency from the State Controller's Office/Org 0840 to Shared Revenue/Org 9350.