

| | | |
|---|---|--------------------------------------|
| Department of Finance | | Fund: 0063 |
| STATE OF CALIFORNIA MANUAL OF STATE FUNDS | | PAGE 1 Renumbered From: |
| <u>Legal Title</u> Motor Vehicle Transportation Tax Account, Transportation Tax Fund | | |
| <u>Legal Citation/Authority</u> Chapter 944, Statutes of 1939 | | |
| <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> A depository for license fees, taxes, interest and penalties on gross receipts from transportation for hire by motor vehicles on public highways. The fund was administered by the Board of Equalization, except for those duties and powers assigned to the State Controller and the Department of Motor Vehicles. The moneys in the fund, after deduction of the administrative costs of the State Board of Equalization and the State Controller, were transferred to the Highway Users Tax Account in the Transportation Tax Fund. | | |
| <u>Administering Agency/Organization Code</u> Board of Equalization/Org 0860 along with State Controller's Office/Org 0840 and the Department of Motor Vehicles/Org 2740. | | |
| <u>Major Revenue Source</u> License Fees Taxes Penalties and interest on gross receipts from transportation for hire by motor vehicles on public highways. | | |
| <u>Disposition of Fund (upon abolishment)</u> Administrative costs of the Board of Equalization and State Controller. | | |
| <u>Appropriation Authority</u> State Board of Equalization | | |
| <u>State Appropriations Limit</u> Always Excluded - This account remains active until pending litigation is resolved. Any revenues received are used for refunds, liquidation of any appropriation obligations, and transfers to the Highway Users Tax Account. | | |
| <u>Comments/Historical Information</u> Chapter 39, Statutes of 1941 incorporated the Motor Vehicle Transportation License Tax Law in the Revenue and Taxation Code. Chapter 1243, Statutes of 1971 continued this fund in existence as the Motor Vehicle Transportation Tax Account in the Transportation Tax Fund without change in purpose. | | |

Chapter 563, Statutes of 1972 repealed Sections 9601-10505 of the Revenue and Taxation Code, which contained the statutory authority for the Motor Vehicle Transportation License Tax Law and the account, operative July 1, 1973. The State Controller continues to maintain accounting records in this account for the purpose of receiving any tax on operations conducted prior to June 30, 1973, for refunds, liquidation of any appropriation obligations and transfer to the Highway Users Tax Account. Due to pending litigation as of April 19, 1982, this fund remains active until such litigation is resolved.