

Department of Finance		Fund: 0120
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> California Mexican American Veterans' Memorial Beautification and Enhancement Account		
<u>Legal Citation/Authority</u> Chapter 22, Statutes of 2014 (SB 722) Military and Veterans Code section 1340		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/General Fund Special Accounts	
<u>Purpose</u> Funds are used for the beautification and enhancement of an existing memorial and surrounding grounds at the State Capitol.		
<u>Administering Agency/Organization Code</u> Department of Veterans Affairs/Org 8955		
<u>Major Revenue Source</u> Pursuant to Military and Veterans Code section 1334 (b), funds shall be provided through private contributions and through existing funds collected under the auspices of the California Mexican American Veterans' Memorial Beautification and Enhancement Commission.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Military and Veterans Code section 1341 (b), any moneys remaining in the California Mexican American Veterans' Memorial Beautification and Enhancement Account shall revert to the General Fund on July 1, 2016.		
<u>Appropriation Authority</u> Notwithstanding Government Code section 13340, all funds deposited are continuously appropriated, without regard to fiscal year.		
<u>State Appropriations Limit</u> 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 private contributions.		
<u>Comments/Historical Information</u> Chapter 1221, Statutes of 1993 created this fund. Chapter 1243, Statutes of 1994, added Revenue and Taxation Code sections 18821-18824 allowing voluntary contributions to this fund by individuals on their tax return. Chapter 558, Statutes of 2007: <ul style="list-style-type: none"> • Substituted the Department of Veterans Affairs for the California Mexican American Veterans Memorial Beautification and Enhancement Commission. • Substituted Military and Veterans Code section 1341 for Revenue and Taxation Code section 18823. 		

- Repealed Revenue and Taxation Code sections 18821, 18822 and 18824.
- Extended sunset date to July 1, 2014.

Chapter 22, Statutes of 2014 extended the sunset date to July 1, 2016.

August 2014 revision changed the administering agency organization code from 8950 to 8955.