**Legal Title**  
Street and Highway Account, Natural Disaster Assistance Fund

**Legal Citation/Authority**  
Chapter 27, Statutes of 1965  
Government Code sections 8680-8692

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<th><strong>Fund Classification</strong></th>
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| **GAAP Basis** | Governmental/Special Revenue Funds  
| **Legal Basis** | Governmental/Other Governmental Cost Funds |

**Purpose**  
The Street and Highway Disaster Fund was continued in existence by Chapter 1243/71 as the Street and Highway Disaster Account in the State Transportation Fund. Chapter 290/74 transferred the Street and Highway Disaster Account from the State Transportation Fund to the Street and Highway Account in the Natural Disaster Assistance Fund.

Chapter 27/65 authorized an additional tax of one cent per gallon for the period of April 1, 1965 through December 31, 1965 or such lessor time as the Governor finds was necessary to provide financing for the repair or restoration of state highways and local streets, roads and bridges damaged or destroyed by storm and flood conditions which occurred between December 1, 1964 and June 30, 1965. All reimbursements from the federal government for repair or restoration of these facilities and 40 percent of the special one cent gas tax were deposited in the Street and Highway Disaster Fund.

Chapter 52/69 authorized a similar temporary additional one cent gas tax for the application of the law to storm and flood damage occurring between November 1, 1968 and September 1, 1969 and provided that 80 percent of the money would be deposited in the Street and Highway Disaster Fund.

Chapter 624/73 expanded the purposes for which the Street and Highway Disaster Account could be used by substituting damage caused by natural disasters for storm and flood damage.

Chapter 290/74 transferred the administration of these funds from the Local Allocations Board to the Office of Emergency Services and created the Street and Highway Account in the Natural Disaster Assistance Fund. All moneys in the Street and Highway Disaster Account in the State Transportation fund, available for assistance to local agencies, were transferred to the Street and Highway Account. The portion available for state highway repair or replacement was transferred to the State Highway Account, State Transportation Fund.

Allocations to local agencies are made by the Department of Finance for the state's share of the cost of the repair or replacement of streets, roads or bridges of a city or county, upon recommendation of the Director of the Office of Emergency Services. The cities and counties make their applications for relief to the Office of Emergency Services after the declaration of a local emergency, acceptable to the Director of the Office of Emergency Services. The state's share of the cost is reduced by amount of any money

Abolished July 1997
received by the local agency from the federal government for the project. The Director of the Office of Emergency Services makes allocations to state agencies for the costs of investigations, estimates and reports as may be required. He may also authorize loans to cities and counties that are not able to meet the local share of the costs required by the law or authorize the state to pay the entire cost, based on a determination that the local agency's resources are exhausted because of disaster expenditures.

**Administering Agency/Organization Code**
Office of Emergency Services/Org 0690

**Major Revenue Source**
Federal Funds to reimburse the state for costs already incurred.

Income from surplus money investments.

**Disposition of Fund (upon abolishment)**
Allocations to cities and counties for the repair or replacement of streets, roads or bridges damaged by natural disasters. Allocations to state agencies for making investigations, estimates and reports.

Loans to cities and counties which are not able to pay the local share of the cost of repairing or replacing streets, roads or bridges which were damaged or destroyed by natural disasters.

Transfers to the State Highway Account, State Transportation Fund, for highway purposes, to be returned upon a determination of need for natural disaster assistance.

**Appropriation Authority**
All moneys in the account are appropriated without regard to fiscal years by Chapter 624/73, Section 12 and Section 8690.2 of the Government Code.

**State Appropriations Limit**
Always Excluded.

**Comments/Historical Information**
Abolished on July 1, 1997 per Section 8690.2 of the Government Code, as amended by Chapter 201/96.