**Legal Title**  
Glass Processing Fee Account, California Beverage Container Recycling Fund

**Legal Citation/Authority**  
Chapter 1274, Statutes of 1990  
Public Resources Code sections 14580-14587 (General Provisions); 14581 (a)(6)(A) – (Creation)

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<th><strong>Fund Classification</strong></th>
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<td><strong>GAAP Basis</strong></td>
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**Purpose**  
This account will be used to deposit redemption fees collected from beverage distributors. Money deposited into this account will be used to pay the processing fees for redeemed glass beverage containers and establish a market development program for users and sellers of glass cullet. This program is being developed to add incentives to recycle glass beverage containers.

**Administering Agency/Organization Code**  
Department of Resources Recycling and Recovery/Org 3970

**Major Revenue Source**  
Processing fees paid by glass beverage container manufacturers for each container sold or transferred to a distributor or dealer.

**Disposition of Fund (upon abolishment)**  
Any unencumbered cash balances remaining in this fund after all obligations have been satisfied shall be transferred to Fund 0133- the California Beverage Container Recycling Fund,

**Appropriation Authority**  
Public Resources Code section 14581 (a)(6)(B) states: “Notwithstanding Section 13340 of the Government Code, the money in each processing fee account is hereby continuously appropriated to the department for expenditure without regard to fiscal years, for purposes of making processing payments, and reducing processing fees, pursuant to Section 14575.”

**State Appropriations Limit**  
Excluded - Revenues in this fund are not proceeds of taxes, however, when transferred, may become proceeds of taxes. These revenues are used to regulate the activities engaged in by the payers.

**Comments/Historical Information**  

Pursuant to the Governor’s Reorganization Plan 2, the Administering Agency’s Organization Code changed from Org 3500 to Org 3970, effective July 1, 2013.