

Department of Finance		Fund: 0276
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Penalty Account, California Beverage Container Recycling Fund		
<u>Legal Citation/Authority</u> Chapter 815, Statutes of 1999 Public Resources Code section 14580(d)		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds	
<u>Purpose</u> To collect civil penalties and fines to assist in carrying out the California Beverage Container Recycling and Litter Reduction Act activities.		
<u>Administering Agency/Organization Code</u> Department of Resources Recycling and Recovery/Org 3970		
<u>Major Revenue Source</u> Civil penalties and fines.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Upon appropriation by the Legislature.		
<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 derived from fines and penalties.		
<u>Comments/Historical Information</u> Chapter 21, Statutes of 2009 (SB 63) Section 9 changed Administering Org from the California Integrated Waste Management Board/Org 3910 to the Department of Resources Recycling and Recovery/Org 3500 per Public Resources Code section 40401(a)(1). 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.		