**Legal Title**
State Mandates Claims Fund

**Legal Citation/Authority**
Chapter 1179, Statutes of 1988
Government Code section 17614

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<td><strong>GAAP Basis</strong></td>
<td><strong>Legal Basis</strong></td>
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**Purpose**
Reimbursement of local agencies and school districts claims for costs arising from a statute that mandates a new program or higher level of service and specifies reimbursement from the fund provided the statewide cost of the claim does not exceed $1,000,000.

**Administering Agency/Organization Code**
Commission on State Mandates/ Org 8885

**Major Revenue Source**
Appropriations from the General Fund

**Disposition of Funds (upon abolishment)**
Pursuant to Government Code 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be returned to the General Fund.

**Appropriation Authority**
Section 17614 of the Government Code provides that all monies in the fund are continuously appropriated.

**State Appropriations Limit**
**Always Excluded** — The major revenue source is transferred from another fund which has been counted in an included fund, the General Fund (0001), and should not be double counted.

**Comments/ Historical Information**
Chapter 1459, Statutes of 1984 created this fund and had established the “do not exceed” amount as $500,000. Chapter 1179 Statutes of 1988 increased the amount to $1,000,000.

Chapter 890, Statutes of 2004 repealed Section 17614 related to the State Mandate's Claims Fund. This fund is abolished effective January 1, 2005.