Legal Title
Special Equity Subaccount, Sales Tax Growth Account

Legal Citation/Authority
Chapter 100, Statutes of 1993
Welfare and Institutions Code section 17600

Fund Classification	**Fund Classification**
GAAP Basis	**Legal Basis**
Governmental/Special Revenue Funds	Governmental/Other Governmental Cost Funds

Purpose
The Local Revenue Fund has five accounts. One of the accounts is the Sales Tax Growth Account. This account has nine subaccounts:

0354 Caseload Subaccount
0355 Indigent Health Equity Subaccount
0356 Community Health Equity Subaccount
0357 Mental Health Equity Subaccount
0358 State Hospital Mental Health Equity Subaccount
0359 County Medical Services Subaccount
0361 General Growth Subaccount
0362 Base Restoration Subaccount
0363 Special Equity Subaccount

The Special Equity Subaccount is a depository for transfers from the Sales Tax Growth Account of the Local Revenue Fund.

Administering Agency/Organization Code
State-Local Realignment/Org 5195. State Controller's Office makes the transfers and allocations.

Major Revenue Source
Transfers from the Sales Tax Growth Account as specified in Section 17605.08 and 17605.10 of the Welfare and Institutions Code. This revenue is generated by a one-half cent increase in the state sales tax.

Disposition of Fund (upon abolishment)
Allocation of additional funding to three counties (Orange, San Diego, and Santa Clara) to resolve special equity issues

Appropriation Authority
Continuously appropriated

State Appropriations Limit
Always Excluded – The major revenue source is transferred from another fund which will be counted in an always excluded fund, the Sales Tax Growth Account (0333), and should not be double counted.

Comments/ Historical Information
This fund is abolished per Government Code section 13306(b) effective October 22, 2010.