**Legal Title**  
Special Equity Subaccount, Sales Tax Growth Account

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

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**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.