### Legal Title
Dealers’ Record of Sale Special Account

### Legal Citation/Authority
- Chapter 711, Statutes of 2010
- Penal Code section 28235

### Fund Classification

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### Purpose
Administration of the Dealers’ Record of Sale program for fees imposed on firearm purchasers and collected by firearms dealers.

### Administering Agency/Organization Code
Department of Justice/Org 0820

### Major Revenue Source
Fees imposed on firearms purchasers.

### Disposition of Fund (upon abolishment)
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.

### Appropriation Authority
Section 28235 of the Penal Code provides that the money is available when appropriated by the Legislature.

### 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
- Chapter 327, Statutes of 1982 created Penal Code section 12076 which was the original code section for this fund.
- Chapter 711, Statutes of 2010 repealed Penal Code section 12076 and moved the creation of the fund to Penal Code section 28235, effective January 1, 2012.