### Legal Title
Child Care Account, California Children and Families Trust Fund

### Legal Citation/Authority
Chapter 157, Statutes of 2009 (AB 1422)  
Health & Safety Code section 130105 (d)(1) (C)

### Fund Classification

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### Purpose
To provide funding for child care goals and purposes as specified in the “California Children and Families Act of 1998”.

### Administering Agency/Organization Code
California Children and Families Commission/Org 4250

### Major Revenue Source
Taxes imposed on tobacco products pursuant to Revenue and Taxation Code section 30131.2  
3% of the revenue collected in the California Children and Families Trust Fund will be transferred to this account.

### Disposition of Fund (upon abolishment)
Any balance remaining in this fund upon abolishment shall revert back to the Children and Families Trust Fund from which it is appropriated.

### Appropriation Authority
This fund is continuously appropriated per Revenue and Taxation Code section 30131.3

### State Appropriations Limit
Always Excluded- The major revenue source is transferred from another fund that has already been counted in an always excluded fund, the Children and Families First Fund, and should not be double counted.

### Comments/Historical Information
Chapter 126, Statutes of 1999 created this fund.  
The fund and the Commission were originally named the California Children and Families First Trust Fund and California Children and Families First Commission, respectively, in accordance with the California Children and Families First Act of 1998. However, Chapter 126, Statutes of 1999 (AB 1576) renamed the fund, Commission, and Act. The Commission is also known as First 5 California.