

Department of Finance		Fund: 0741
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> State Dentistry Fund		
<u>Legal Citation/Authority</u> Chapter 31, Statutes of 2008 (SB 853) Business and Professions Code sections 1600-1621, 1715 – 1725		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds	
<u>Purpose</u> Created for the purpose of segregating amounts received and disbursed in the regulation of dentists.		
<u>Administering Agency/Organization Code</u> Department of Consumer Affairs- Regulatory Boards/Org 1110		
<u>Major Revenue Source</u> License fees. Fines, penalties and forfeitures.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code 16346, in absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Section 1721 of the Business and Professions Code appropriates the Dental Board of California to carry out the provisions of this chapter.		
<u>State Appropriations Limit</u> 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.		
<u>Comments/Historical Information</u> Chapter 426, Statutes of 1915 originally created this fund. Chapter 1067, Statutes of 1979 amended Business and Professions Code sections 1721.5, 1725 and 1746. Section 1721.5 of the Business and Professions Code provided that all funds received in connection with dental auxiliaries will be placed in the State Dental Auxiliary Fund instead of the State Dentistry Fund. Sections 1725 and 1746 of the Business and Professions Code are amended to authorize the Dental Auxiliary Committee to hire employees and to set fees, penalties and fines without approval of the Dental Board of California. The Dental Board of California administers this fund within the Department.		