

Department of Finance		Fund: 0808a
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Computer Software Refund Fund		
<u>Legal Citation/Authority</u> Chapter 1274, Statutes of 1982 Chapter 268, Statutes of 1984, Section 60.1		
<u>Fund Classification</u> <u>GAAP Basis</u> Fiduciary/Agency Funds	<u>Fund Classification</u> <u>Legal Basis</u> Non-Governmental/Trust and Agency Funds- Non-Federal	
<u>Purpose</u> This fund is a depository for funds transferred from the General Fund to pay the refunds pursuant to this act. Payments of approved claims for refund of sales and use taxes.		
<u>Administering Agency/Organization Codes</u> Board of Control/Org 8700 and State Controller's Office/Org 0840		
<u>Major Revenue Source</u> Transfer of \$1,200,000 from the General Fund.		
<u>Disposition of Fund (upon abolishment)</u> Balance remaining in this fund upon abolishment shall be transferred to the General Fund (no later than 3/15/97).		
<u>Appropriation Authority</u> Chapter 268, Statutes of 1984 provides that \$1,200,000 is appropriated to the Controller to provide refunds pursuant to this act.		
<u>State Appropriations Limit</u> <i>Always Excluded</i> --Non governmental cost funds are always excluded from the State Appropriations Limit because the moneys are derived from non-tax revenues. Expenditures from these funds do not represent a cost of government. These funds consist of receipts from the sale of lands, funds created for accounting purposes, fines and penalties or moneys held in trust.		
<u>Comments/Historical Information</u> Chapter 1274, Statutes of 1982 originally enacted legislation to clarify the imposition, payment, and collection of the sales and use taxes for those individuals and entities engaged in the development and maintenance of computer software. Section 7 of this act provided for reimbursement of incorrect payment of sales and use tax by some taxpayers not to exceed \$1,200,000. The refunds were to be paid by September 15, 1983. Chapter 323, Statutes of 1983 extended this date to September 15, 1984. Chapter 248, Statutes of 1996, Section 3 established an abolishment date of July 20, 1996 for this fund.		