### Legal Title
California Seniors Special Fund

### Legal Citation/Authority
Chapter 31, Statutes of 1993
Revenue and Taxation Code section 18772

### Purpose
This fund will be used to deposit money from personal income taxes specifically shown on income tax returns and will be used to contribute towards specified senior programs.

### Administering Agency/Organization Code
Commission on Aging/Org 4180

### Major Revenue Source
Personal income tax specially marked on income tax returns for use on seniors programs, gifts, and grants.

### Disposition of Fund (upon abolishment)
Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.

### Appropriation Authority
Upon appropriation by the Legislature as defined in Revenue and Taxation Code section 18773(a).

### State Appropriations Limit
Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from a Trust and Agency Fund (Non-Federal).

### Comments/Historical Information
Chapter 1451, Statutes of 1990 (SB 2085) originally established this fund as continuously appropriated.