Legal Title
State Legalization Impact Assistance Fund

Legal Citation/Authority
Administratively established by the Department of Finance per Government Code section 13306(a)

Fund Classification
<table>
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<th>GAAP Basis</th>
<th>Legal Basis</th>
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<td>Fiduciary/Agency Funds</td>
<td>Nongovernmental/Trust and Agency Funds--Federal</td>
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Purpose
The Department of Finance administratively created the State Legalization Impact Assistance Fund as a sub-fund in the Federal Trust Fund in order to account for State Legalization Impact Assistance Grant (SLIAG) funds made available as a result of Section 204 of the Immigration Reform and Control Act (IRCA) of 1986 (Public Law 99-603).

Administering Agency/Organization Code
Department of Social Services/Org 5180

Major Revenue Source
State Legalization Impact Assistance Grants (SLIAG).

Disposition of Fund (upon abolishment)
Reimbursements of or payments for the costs incurred by state and local governments in providing public assistance and educational services to eligible legalized aliens as defined in the Immigration Reform and Control Act (IRCA).

Appropriation Authority
The moneys in the fund are available upon appropriation by the Legislature.

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 (Federal).

Comments/Historical Information
This fund was abolished pursuant to Government Code section 13306(b), effective May 23, 2003.