## Legal Title
Special Interest Stopping Place Fund

## Legal Citation/Authority
Chapter 1794, Statutes of 1963
Streets and Highways Code section 155

## Fund Classification

<table>
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<th>GAAP Basis</th>
<th>Legal Basis</th>
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<tr>
<td>Governmental/Special Revenue Funds</td>
<td>Nongovernmental/Trust and Agency Funds-- Non-Federal</td>
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## Purpose
Created as a depository for gifts of money to be used for acquiring, establishing, and maintaining as a memorial to any person or group, a place adjacent to any state highway in the State Scenic Highway System at a point of special scenic, historical, or cultural interest.

## Administering Agency/Organization Code
Department of Transportation/Org 2660

## Major Revenue Source
Gifts of money or property.

## Disposition of Fund (upon abolishment)
Costs for which the gift was accepted.

## Appropriation Authority
Section 155 of the Streets and Highways Code provides that "any money in the fund is continuously appropriated to the Department without regard to fiscal years to carry out the purposes for which the money was received by the Department."

## 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
Abolished pursuant to Government Code section 13306(b), effective November 24, 2011