**Legal Title**  
Carpet Stewardship Penalty Subaccount, Integrated Waste Management Fund

**Legal Citation/Authority**  
Chapter 681, Statutes of 2010  
Public Resources Code section 42977.1

**Fund Classification**

<table>
<thead>
<tr>
<th>GAAP Basis</th>
<th>Legal Basis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governmental/Special Revenue Funds</td>
<td>Governmental/Other Governmental Cost Funds</td>
</tr>
</tbody>
</table>

**Purpose**  
Moneys in the account may be expended by the department for support of increasing the amount of postconsumer carpet that is diverted from landfills and recycled into secondary products or otherwise managed in a manner that is consistent with the state’s hierarchy for waste management practices.

**Administering Agency/Organization Code**  
Department of Resources Recycling and Recovery/Org Code 3970

**Major Revenue Source**  
Penalties

**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.

**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 penalties.

**Comments/Historical Information**  
Pursuant to the Governor’s Reorganization Plan 2, the Administering Agency’s Organization Code changed from Org 3500 to Org 3970, effective July 1, 2013.