### Legal Title
Sales and Use Tax Growth Account, Local Revenue Fund 2011

### Legal Citation/Authority
Chapter 40, Statutes of 2012 (SB 1020)
Government Code section 30025(b)(2)(A)

### 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 fund shall be allocated by Controller pursuant to Government Code section 30027.9.

### Administering Agency/Organization Code
State-Local Realignment, 2011/Org Code 5196

### Major Revenue Source
Allocations of sales tax and excise tax from Local Revenue Fund 2011 in accordance with Government Code section 30027.5(c)(4).

### 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
Notwithstanding Government Code section 13340, all moneys in the fund shall be continuously appropriated without regard to fiscal year.

### State Appropriations Limit
Always Excluded – The major revenue source is transferred from another fund which has already been counted in an included fund, Local Revenue Fund 2011 (3171), and should not be double counted.

### Comments/Historical Information