**Legal Title**  
San Francisco Vehicle Assessment Fund

**Legal Citation/Authority**  
Chapter 838, Statutes of 2012 (SB 1492)  
Revenue and Taxation Code section 11164(a)

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

**Purpose**  
The voter-approved local assessment deposited in the fund will be used as stipulated in the Revenue and Taxation Code section 11164.

**Administering Agency/Organization Code**  
Department of Motor Vehicles /Org 2740

**Major Revenue Source**  
Vehicle assessments

**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**  
Per Revenue and Taxation Code section 11167(a)(2), this fund is continuously appropriated.

**State Appropriations Limit**  
**Excluded** – Revenues in this fund are not proceeds of taxes, however, when transferred, may become proceeds of taxes. The major revenue source is voter-approved local assessment used to provide direct privilege to the payers.

**Comments/Historical Information**