

Department of Finance		Fund: 3269
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Cigarette Fire Safety and Firefighter Protection Fund		
<u>Legal Citation/Authority</u> Chapter 633, Statutes of 2005 (AB 178) Health and Safety Code section 14960 Section 3 (a)		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds	
<u>Purpose</u> In accordance with Health and Safety Code section 14950 through 14960, this fund is a depository for civil penalties imposed on any manufacturer or any other person or entity that knowingly sells or offers to sell cigarettes other than through retail sales. Moneys in the fund will be used to offset the cost of various enforcement related activities.		
<u>Administering Agency/Organization Code</u> Department of Forestry and Fire Protection/Org 3540		
<u>Major Revenue Source</u> Civil penalties pursuant to Health and Safety Code section 14955 (c).		
<u>Disposition of Fund (upon abolishment)</u> 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.		
<u>Appropriation Authority</u> Upon appropriation by the Legislature.		
<u>State Appropriations Limit</u> 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.		
<u>Comments/Historical Information</u>		