## Legal Title
ALS/Lou Gehrig’s Disease Research Fund

## Legal Citation/Authority
Chapter 354, Statutes of 2008 (SB 1502)  
Revenue and Taxation Code section 18881-18886

## Fund Classification
**GAAP Basis**  
Governmental/Special Revenue Funds

## Fund Classification
**Legal Basis**  
Nongovernmental/Trust and Agency Funds-Non-Federal

## Purpose
To establish a systematic program to conduct research regarding the cause, cure, and prevention of ASL. This program shall award grants to eligible physicians, hospitals, laboratories, educational institutions, and other organizations and persons for the purpose of enabling organizations and persons to conduct research.

## Administering Agency/Organization Code
Department of Public Health/Org 4265

## Major Revenue Source
Individual taxpayer contributions designated on their tax returns.

## 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 a Trust and Agency Fund.

## Comments/Historical Information