

Department of Finance		Fund: 8069
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Child Victims of Human Trafficking Fund		
<u>Legal Citation/Authority</u> Chapter 465, Statutes of 2011 (AB 764) Revenue and Taxation Code section 18809.1		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Trust and Agency Funds- Non-Federal	
<u>Purpose</u> This fund was created to deposit voluntary contributions made by taxpayers in excess of their tax liability and the amount of refund money that taxpayers have designated pursuant to Revenue and Taxation Code section 18809. Moneys in the fund shall be allocated as follows: <ol style="list-style-type: none"> 1) To the Franchise Tax Board and the Controller only for reimbursement of all costs incurred by the Franchise Tax Board and the Controller in connection with their duties under this article. 2) To the California Emergency Management Agency, which will administer the funds granted to the community-based organizations that meet the standards described in Penal Code section 13837 and that agree to use the funds to provide services to minors, who are victims of human trafficking. 		
<u>Administering Agency/Organization Code</u> California Emergency Management Agency/Org 0690		
<u>Major Revenue Source</u> Individual taxpayer contributions designated on their tax returns.		
<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 voluntary contributions made by individuals and deposited in a Trust and Agency Fund.		
<u>Comments/Historical Information</u>		