# California Youth Leadership Fund

**Legal Title**
California Youth Leadership Fund

**Legal Citation/Authority**
Chapter 379, Statutes of 2012 (SB 803)
Revenue and Taxation Code section 18737

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<td><strong>GAAP Basis</strong></td>
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**Purpose**
In accordance with Revenue and Taxation Code section 18738, all moneys transferred to this fund shall be allocated to the Franchise Tax Board and the Controller for the reimbursement of costs incurred, and to the State Department of Education to provide for the California Youth Leadership Project.

**Administering Agency/Organization Code**
Department of Education /Org 6100

**Major Revenue Source**
Voluntary contributions on personal income tax returns pursuant to Revenue and Taxation Code section 18736.

**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 pursuant to Revenue and Taxation Code section 18738.

**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 voluntary contributions made by individuals and deposited in a Trust and Agency Fund.

**Comments/Historical Information**
August 2014 revision changed the administering agency organization code from 6110 to 6100.