

<p>Department of Finance</p> <p style="text-align: center;"><b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b></p>	<p><b>Fund: 8066</b></p> <p><b>PAGE 1</b></p> <p>Renumbered From:</p>
<p><b><u>Legal Title</u></b> California Police Activities League (CALPAL) Fund</p>	
<p><b><u>Legal Citation/Authority</u></b> Chapter 346, Statutes of 2010 (AB 658) Revenue and Taxation Code section 18856.1</p>	
<p><b><u>Fund Classification</u></b> <b><u>GAAP Basis</u></b> Governmental/Special Revenue Funds</p>	<p><b><u>Fund Classification</u></b> <b><u>Legal Basis</u></b> Nongovernmental/Trust and Agency Funds – Non-Federal</p>
<p><b><u>Purpose</u></b> This fund is established to receive voluntary contributions made by taxpayers in excess of their tax liability. All moneys transferred to the CALPAL Fund, upon appropriation by the Legislature, shall be allocated as follows:</p> <ol style="list-style-type: none"> <li>1) To the Franchise Tax Board and the Controller for reimbursement of all costs incurred by the Franchise Tax Board and the Controller in connection with their duties under this article.</li> <li>2) To the Controller for allocation to the CALPAL to be used exclusively to fund programs and services of the CALPAL.</li> </ol>	
<p><b><u>Administering Agency/Organization Code</u></b> Shared Revenue/Org 9350</p>	
<p><b><u>Major Revenue Source</u></b> Individual taxpayer contributions designated on their tax returns.</p>	
<p><b><u>Disposition of Fund (upon abolishment)</u></b> Pursuant to Government Code section 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.</p>	
<p><b><u>Appropriation Authority</u></b> Upon appropriation by the Legislature</p>	
<p><b><u>State Appropriations Limit</u></b> <b>Always Excluded</b> – 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 deposited in a Trust and Agency Fund.</p>	
<p><b><u>Comments/Historical Information</u></b> This fund will be operative until January 1 of the fifth taxable year following the first appearance of the CALPAL Fund on the tax return, and as of that date is repealed, unless a later enacted statute, that is enacted before the applicable date, deletes or extends that date.</p>	