

Department of Finance		Fund: 8086
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Protect Our Coast and Oceans Fund		
<u>Legal Citation/Authority</u> Chapter 323, Statutes of 2013 (AB 754) Section 1 Revenue and Taxation Code section 18745 (a)		
<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> Pursuant to Revenue and Taxation Code section 18745 (e), contributions shall be used for grants and programs that preserve, protect, or enhance coastal resources and promote coastal and marine educational activities for underserved communities.		
<u>Administering Agency/Organization Code</u> California Coastal Commission/Org 3720		
<u>Major Revenue Source</u> Voluntary contributions on personal income 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 pursuant to Revenue and Taxation Code section 18747.		
<u>State Appropriations Limit</u> Always Excluded –Revenues in this fund are transferred from an Always Excluded fund, the Personal Income Tax Fund (0091), which have already been counted and should not be double counted.		
<u>Comments/Historical Information</u> Revenue and Taxation Code section 18745 (f) – Notwithstanding any other law, a voluntary contribution designated for the Protect Our Coast and Oceans Fund shall not be added on the tax return until another voluntary contribution designation is removed or as soon as space is available.		