

Department of Finance		Fund: 8097
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Prevention of Animal Homelessness and Cruelty Fund		
<u>Legal Citation/Authority</u> Chapter 557, Statutes of 2015 (AB 485) Revenue and Taxation Code section 18901.1		
<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> To support spay, neuter, and anti-cruelty activities by qualified state entities to prevent and eliminate cat and dog homelessness in accordance with Revenue and Taxation Code section 18901.1 through 18901.3.		
<u>Administering Agency/Organization Code</u> Department of Food and Agriculture/Org 8570		
<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 18901.2 (a).		
<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>		