

Department of Finance		Fund: 0451a
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Manufactured Home License Fee Account		
<u>Legal Citation/Authority</u> Chapter 975, Statutes of 1981 Health and Safety Code section 18077		
<u>Fund Classification</u> <u>GAAP Basis</u> Fiduciary/Agency Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds	
<u>Purpose</u> This account is the depository for all mobilehome or commercial coach license fees collected by the Department of Housing and Community Development pursuant to the Business and Professions Code Section 18078.8. The State Controller is responsible for distributing the net amount to each county that represents the mobilehome and commercial coach taxes on these vehicles located in the county.		
<u>Administering Agency/Organization Code</u> Department of Housing and Community Development/Org 2240 is responsible for collecting license fees; State Controller distributes the funds.		
<u>Revenue Sources</u> Mobilehome and commercial coach license fees.		
<u>Disposition of Funds (upon abolishment)</u> 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.		
<u>Appropriation Authority</u> Continuously appropriated		
<u>State Appropriations Limit</u> Included – Revenues in this fund are proceeds of taxes which are included as SAL revenues. The major revenue source for this fund does not have a specific use or purposes for which it is collected by the payers.		
<u>Comments/ Historical Information</u> Chapter 1149, Statutes of 1980 created this fund. This fund is abolished per Government Code section 13306(b) effective October 22, 2010.		