Legal Title
Sale of Tobacco to Minors Control Account

Legal Citation/Authority
Chapter 653, Statutes of 2007 (SB 624)
Business and Professions Code section 22953

Fund Classification	**Fund Classification**
GAAP Basis	**Legal Basis**
Governmental/Special Revenue Funds	Governmental/Other Governmental Cost Funds

Purpose
This account will be used to deposit any revenue from fines collected from those knowingly selling tobacco products to minors in accordance with the Stop Tobacco Access to Kids Enforcement Act (the STAKE Act). Moneys in this fund shall be expended by the state department to administer and enforce this division.

Administering Agency/Organization Code
Department of Public Health/Org Code 4265

Major Revenue Sources
The sum of $1,500,000 for 94/95 fiscal year and $2,000,000 for subsequent fiscal years will be allocated from the portion of Federal Substance Abuse Prevention and Treatment block grant moneys; and revenue collected from fines levied against those knowingly selling tobacco products to minors.

Disposition of Funds (upon abolishment)
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.

Appropriation Authority
Upon appropriation by the Legislature.

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 derived from fines and penalties.

Comments/Historical Information
Chapter 1009, Statutes of 1994 (SB1927) created this fund.

This number was originally assigned to the Highway Property Rentals Account which was abolished per Chapter 389, Statutes of 1978.

Chapter 653, Statutes of 2007 (SB 624) deleted the former subdivision (b) which read: (b) Notwithstanding subdivision (a), all funds collected within any one fiscal year as civil penalties pursuant to this division that exceed the sum of three hundred thousand dollars ($300,000) shall be deposited in the General Fund.

Original Administrative Organization Code 4260 was changed to 4265 due to the Department of Health Services splitting into two departments effective July 2007 according to Chapter 241, Statutes of 2006 (SB162).