

Department of Finance

**STATE OF CALIFORNIA  
MANUAL OF STATE FUNDS**

**Fund: 3437**  
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Renumbered  
From:

**Legal Title**

Gun Violence Prevention and School Safety Fund

**Legal Citation/Authority**

Chapter 231, Statutes of 2023 (AB 28)  
Revenue and Taxation Code section 36005 (a)

**Fund Classification**

**GAAP Basis**

Governmental/Special Revenue Funds

**Fund Classification**

**Legal Basis**

Governmental/Other Governmental Cost Funds

**Purpose**

Moneys in the fund will be used to fund various gun violence prevention, education, research, response, and investigation programs and will be distributed as the following.

- Annual allocations in accordance with Revenue and Taxation Code section 36005 (c).
- Any remaining money available after the allocations of Revenue and Taxation Code section 36005 (c) will be used to support activities and programs on preventing gun violence, supporting victims of gun violence, and otherwise remediating the harmful effects of gun violence.
- Up to 5 percent of the funds appropriated to departments under Revenue and Taxation Code section 36005 (c) may be used for administering and promoting the effectiveness of programs.

**Administering Agency/Organization Code**

California Department of Tax and Fee Administration/7600

**Major Revenue Source**

Excise tax imposed from the retail sale in this state of any firearm, firearm precursor part, and ammunition.

**Disposition of Fund (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**

The first seventy-five million dollars (\$75,000,000) available in the fund or as much of that amount is available, will be continuously appropriated annually to the Board of State and Community Corrections, or other successor agency designated by law. The remaining moneys will be allocated to various departments upon appropriation by the Legislature pursuant to the Revenue and Taxation Code section 36005.

**State Appropriations Limit**

**Included** – Revenues in this fund are proceeds of taxes, which are included as SAL revenues. The major revenue source is derived from an excise tax.

**Comments/Historical Information**