

30462. Disposition of fund. All money deposited in the Cigarette Tax Fund under this part is hereby appropriated, subject to the provisions of any budget bill heretofore or hereafter enacted and Section 11006 of the Government Code, and shall, upon order of the State Controller, be drawn therefrom and allocated for the following purposes:

(a) To pay the refunds authorized by this part.

(b) To the Controller an amount equal to 30 percent of the money in the fund which is derived from taxes imposed on and after October 1, 1967, less 30 percent of the cost of administering this part, such money to be disbursed by the Controller on or before December 15, 1967, and on the 15th day of each month thereafter to each city and county in this state in the following manner:

(1) The money to be allocated pursuant to this subdivision shall first be divided into two separate accounts, one for the cities and counties and counties of this state and one for the cities of this state. In order to determine the amount of money in each account, the Controller shall first determine the amount due each county, city and county and city in this state in the proportion that sales tax revenues transmitted pursuant to Part 1.5 (commencing with Section 7200) of this division to each such city, city and county and in the unincorporated territory of a county bear to the total of such revenue in the state. In making such determinations, the Controller shall not consider any revenues derived from that portion of the taxes imposed by the county at a rate in excess of 1 percent pursuant to Part 1.5 (commencing with Section 7200) of this division. The amount due each county and city and county shall be allocated in accordance with this formula and the amount due each city shall be allocated pursuant to paragraph (2) or paragraph (3) of this subdivision.

(2) Upon the application of any city for an allocation pursuant to this paragraph, the Controller shall determine the amount of revenue derived from the city's selective local tax on, or with respect to, the sale, distribution, use, consumption, or holding of cigarettes or any other tobacco product during the 1966-1967 fiscal year, or which would have been derived from such tax if the rate in effect on August 1, 1967, had been in effect throughout such fiscal year. This amount shall be adjusted, beginning on July 1, 1969, by the percentage by which the cigarette tax revenues have increased or decreased. For the 1969-1970 fiscal year the percentage shall be derived by comparing the revenues deposited in the Cigarette Tax Fund during the period January 1 through June 30, 1969, with those deposited during the period January 1 through June 30, 1968. For the 1970-1971 fiscal year and each fiscal year thereafter, the percentage shall be derived by comparing revenues deposited in the Cigarette Tax Fund during the preceding fiscal year with those deposited during the entire 1968-1969 fiscal year. The amount computed after applying the percentage factor shall then be reduced by deducting the cost to the city of administering and collecting any such tax for the 1966-1967 fiscal year. If such amount, when divided by 12, is more than the amount which would be disbursed to the city at the time of the next

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January 1, 1987.

OF PROCEEDS

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allocation pursuant to paragraph (3) of this subdivision, an amount equal to the amount which such city would have netted from its own tax shall be allocated to such city each month pursuant to this paragraph from the account established for cities in paragraph (1), and no allocation shall be made to such city pursuant to paragraph (3) until such time as the city rescinds its right to receive an allocation under this paragraph. A city which has rescinded such right may not, thereafter, file another application for an allocation pursuant to this paragraph. No city shall be eligible for a subvention pursuant to this paragraph unless, on August 1, 1967, it in fact imposed a selective local tax on, or with respect to, the sale, distribution, use, consumption or holding of cigarettes or any other tobacco product.

(3) (A) After making any allocations required by paragraph (2) of this subdivision, 50 percent of the revenue remaining in the account for the cities of this state shall be allocated to the remaining cities in the proportion that sales tax revenues transmitted pursuant to Part 1.5 (commencing with Section 7200) of this division to each remaining city bears to the total of such revenue transmitted to all remaining cities.

(B) Fifty percent thereof shall be paid to the cities receiving an allocation under this paragraph in the proportion that the population of each such city bears to the total population of all cities in this state receiving an allocation under this paragraph, as determined by the Controller. For the purpose of this subdivision the population of each city is that determined in the manner specified in Section 11005 of this code.

(c) The balance remaining in the fund shall be transferred to the General Fund of this state.

The allocation provided for in subdivision (b) shall not be made to any county, or city which, after October 1, 1967, imposes a selective local tax on, or with respect to, the sale, distribution, use, consumption, or holding of cigarettes or any other tobacco product.

Moneys disbursed pursuant to subdivision (b) of this section may be used for county, city and county, or city purposes, and may, but need not necessarily, be used for purposes of general interest and benefit to the state.

History.—Stats. 1967, p. 2525, operative August 1, 1967, completely revised this section. Stats. 1968, p. 1202, in effect July 11, 1968, operative July 1, 1968, revised this section, deleting former (b), (c), and related provisions; substituted the allocation formula contained in (c) for the former method which was based solely on local sales tax revenues; and relettered the remaining provisions. Stats. 1969, p. 275, in effect May 27, 1969, revised (c) and added the third paragraph under (d). Stats. 1969, p. 1871, in effect November 10, 1969, applicable to taxes imposed on and after January 1, 1970, added "less 30 percent of the cost of administering this part" to (c). Stats. 1971, p. 2791, operative July 1, 1972, added language as second sentence of (c) (1) limiting consideration by Controller in making determinations to revenues derived from taxes imposed by county at a rate not in excess of 1 percent. Stats. 1973, Ch. 806, effective January 1, 1974, deleted "by the Controller" from the last sentence of (c) (3) (B). Stats. 1977, Ch. 309, effective July 8, 1977, deleted in (b) " . . . not to exceed one hundred fifty thousand dollars (\$150,000) in each fiscal year." and in (c) "For transfer to the credit of a special account in the General Fund, an amount . . .", combined the former (c) into (b); changed (d) to (c).

Note.—Stats. 1971, p. 420 amending section 30108, provides under section 3, notwithstanding section 30462 of the Revenue and Taxation Code, no funds shall be appropriated from revenue generated by this act nor shall such funds be used for purposes of computations under such section, but shall be transferred to the State General Fund.

30462.1. City population estimates. Any city may apply to the population research unit of the Department of Finance to estimate its population. The department may make the estimate if in the opinion of the department there is available adequate information upon which to

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ction 3, notwithstanding section 30462 of the Revenue enerated by this act nor shall such funds be used for ed to the State General Fund.

Any city may apply to the ent of Finance to estimate its he estimate if in the opinion of ate information upon which to

base the estimate. Upon completion of the estimate, and if requested to do so by the city, the Department of Finance shall file a certified copy thereof with the department and the Controller. This certification may be made once each fiscal year.

All payments under subparagraph (B) of paragraph (3) of subdivision (b) of Section 30462 for any allocation subsequent to the filing of the estimate shall be based upon the population so estimated until a subsequent certification is made by the Department of Finance or a subsequent federal decennial census is made.

Population changes based on a federal special census or a subsequent census or estimate validated by the Department of Finance shall be accepted by the Controller only if certified to him or her at the request of the city for which the census or estimate was made and shall become effective on the first day of the month following receipt of the certification.

The Department of Finance may assess a reasonable charge, not to exceed the actual cost thereof, for the preparation of population estimates pursuant to this section, which is a proper charge against the city applying therefor. The amount received shall be deposited in the State Treasury as a reimbursement to be credited to the appropriation from which the expenditure is made.

Any population estimate prepared by the Department of Finance pursuant to Section 2227 may be used for all purposes of this section if a written request for certification to the Controller is received from the city within 45 days of completion of the estimate.

History.—Added by Stats. 1984, Ch. 711, effective January 1, 1985. Stats. 1986, Ch. 982, effective January 1, 1987, added "population research unit of the" in the first sentence, replaced "fiscal" for "calendar", and deleted "such time as" following "until" in the fifth sentence.

30463. Appropriation. There is hereby appropriated from the Cigarette Tax Fund an amount equal to seventy percent (70%) of the money in the fund which is derived from the tax imposed pursuant to Article 3 (commencing with Section 30131) of Chapter 2 of this part, such money to be allocated by the Controller on or before December 15, 1967, to each city, city and county, and county in this state in the proportion that sales tax revenues transmitted pursuant to Part 1.5 (commencing with Section 7200) of this division to each such city, city and county and in the unincorporated territory of a county bears to the total of such revenue in the state.

The appropriation and allocations specified by this section are in addition to the allocations specified in subdivision (e) of Section 30462. The money allocated pursuant to this section shall be used for the purposes set forth in Section 151 of Chapter 963 of the Statutes of the 1967 Regular Session of the Legislature.

History.—Added by Stats. 1967, p. 3445, operative October 1, 1967.

Note.—Stats. 1967, p. 3445, operative October 1, 1967, states that it is the intent of the Legislature in adopting this act and p. 2471 of Stats. 1967 to allocate to local government all of the revenue derived from the taxes imposed by sections 30131 to 30136, as well as 30% of the revenue derived on and after October 1, 1967, from the tax imposed by section 30101.