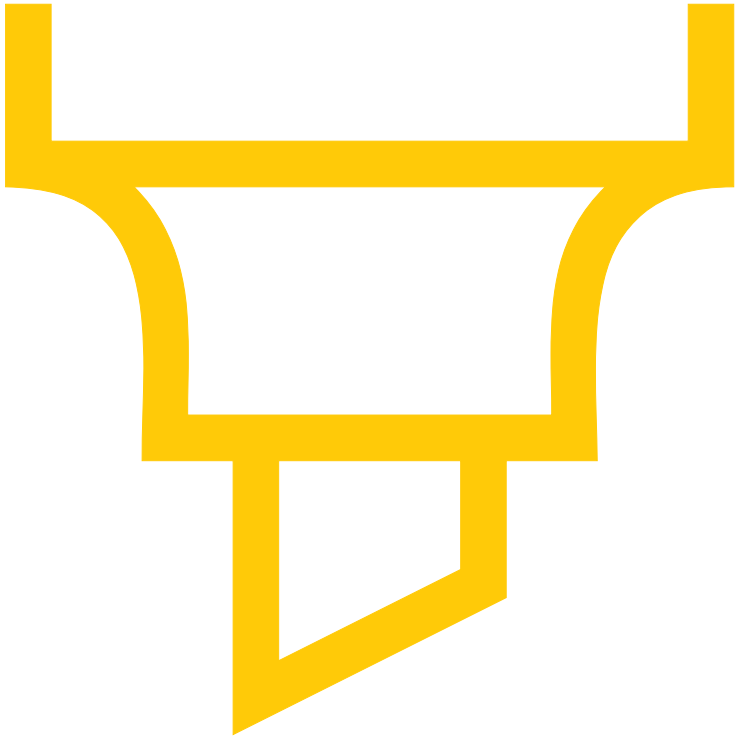
REVENUE DISTRIBUTION TRAINING

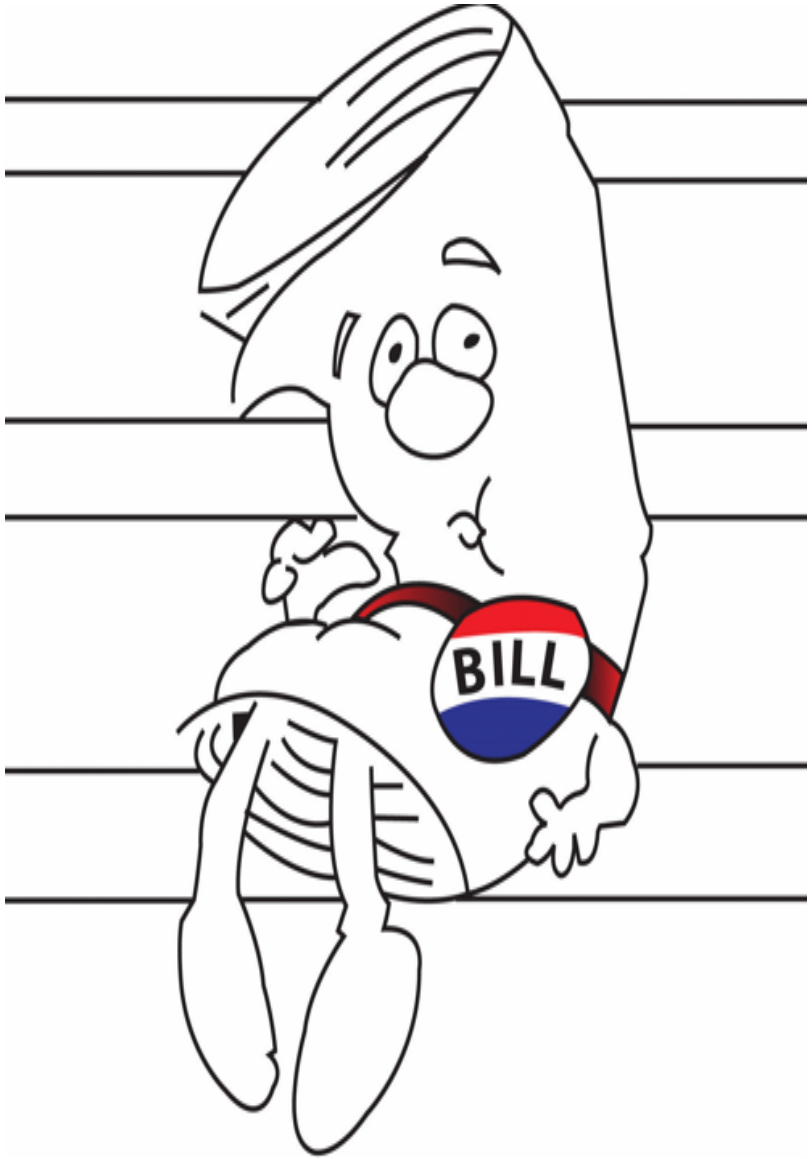
January 11, 2023



2023 Highlights:

- Legislation
- Uniform Bail and Penalty Schedules
- Franchise Tax Board Programs
- Collections Revenue
- Revenue Distribution Guidelines
- Audits

LEGISLATION
Sessions:
2021-22 and
2022-23



ASSEMBLY BILL 177 and 1869

- Criminal fees repealed
- Reporting
  - TC 145- JC
  - CRT- JC
- CJS

ASSEMBLY BILL 199

- Changes to civil assessment
- Reporting:
  - TC 31- SCO
  - TC 145- JC
  - CRT- JC
- CJS

Remittance to the State Treasurer (TC-31) forms can be found at

https://www.sco.ca.gov/Files-ARD-Local/remittc_tc31.xlsx

CO# MONTH	REMITTANCE ADVICE NUMBER
	CO _ _ _ _ _ _

REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER - TC-31

COUNTY NAME - NUMBER:

COLLECTIONS FOR THE MONTH OF (Mo / Yr):

FUND	AGENCY	FY	REV / OBJ	AMOUNT	CODE SECTION & DESCRIPTION
0001	0250		161403		General Fund - Penal Code 1465.7; AB 3000 - 20% surcharge on criminal fines
0001	0250		164400		General Fund - Penal Code 1214.1 - Civil Assessments
0001	0820		131500		General Fund - Health & Safety 11372.5 - Criminalistics Lab Fee; Health & Safety 11502 - State Fines
0001	9990		130901		General Fund - Penal Code 290.3 - First Conviction
0001	9990		130902		General Fund - Penal Code 290.3 - Second & Subsequent Convictions
0001	9990		160500		General Fund - Health & Safety 11489 - Asset Forfeitures (24%)
0001	9990		164000		General Fund - Penal Code 1463.22(c) - Uninsured Motorists ($10 Conviction)
0001	9990		164201		General Fund - Vehicle Code 40225(d)
0001	9990		164301		General Fund - Health & Safety 105267 - State penalty on lead abatement fines
			TOTAL	-	

STATE TREASURER'S ENDORSEMENT

TO STATE CONTROLLER: I hereby certify that the foregoing report, as it relates to the agency I represent, is a correct statement of the State's share of collections deposited for the month stated above in accordance with Sections 68101 and 68085.1 of the Government Code. Remittance has been made to the State Treasurer.

(SIGNED)

OFFICIAL TITLE DATE

CONTACT PERSON

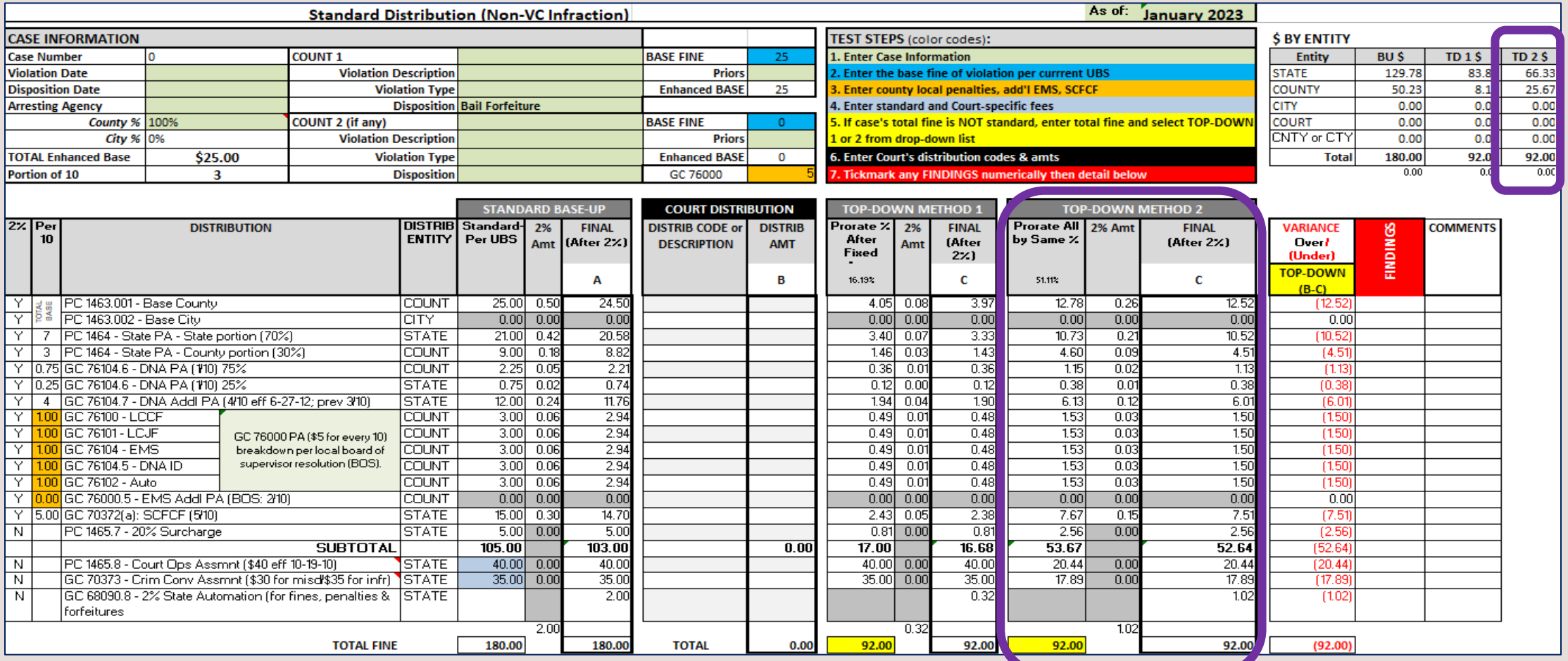
PHONE E-MAIL ADDRESS

Page 1 of 3 | Page 2 of 3 | Page 3 of 3 | Instructions

TC-31 SUBMISSION – PC 1214.1

ABILITY TO PAY

Revenue Distribution Worksheet



Standard Distribution (Non-VC Infraction) — As of: January 2023

CASE INFORMATION					
Case Number	0	COUNT 1		BASE FINE	25
Violation Date		Violation Description		Priors	
Disposition Date		Violation Type		Enhanced BASE	25
Arresting Agency		Disposition	Bail Forfeiture		
County %	100%	COUNT 2 (if any)		BASE FINE	0
City %	0%	Violation Description		Priors	
TOTAL Enhanced Base	$25.00	Violation Type		Enhanced BASE	0
Portion of 10	3	Disposition		GC 76000	5

TEST STEPS (color codes):
1. Enter Case Information
2. Enter the base fine of violation per currrent UBS
3. Enter county local penalties, add'l EMS, SCFCF
4. Enter standard and Court-specific fees
5. If case's total fine is NOT standard, enter total fine and select TOP-DOWN 1 or 2 from drop-down list
6. Enter Court's distribution codes & amts
7. Tickmark any FINDINGS numerically then detail below

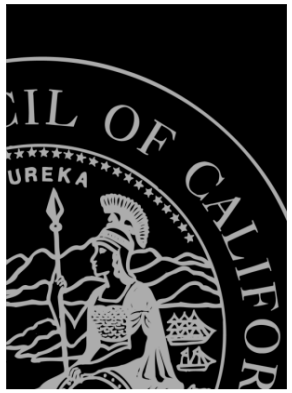
$ BY ENTITY

Entity	BU $	TD 1 $	TD 2 $
STATE	129.78	83.8	66.33
COUNTY	50.23	8.1	25.67
CITY	0.00	0.0	0.00
COURT	0.00	0.0	0.00
CNTY or CTY	0.00	0.0	0.00
Total	180.00	92.0	92.00
	0.00	0.0	0.00

2%	Per 10	DISTRIBUTION	DISTRIB ENTITY	STANDARD BASE-UP: Standard-Per UBS	2% Amt	FINAL (After 2%) A	COURT DISTRIBUTION: DISTRIB CODE or DESCRIPTION	DISTRIB AMT B	TOP-DOWN METHOD 1: Prorate % After Fixed - 16.13%	2% Amt	FINAL (After 2%) C	TOP-DOWN METHOD 2: Prorate All by Same % 51.11%	2% Amt	FINAL (After 2%) C	VARIANCE Over/ (Under) TOP-DOWN (B-C)	FINDINGS	COMMENTS
Y	TOTAL BASE	PC 1463.001 - Base County	COUNT	25.00	0.50	24.50			4.05	0.08	3.97	12.78	0.26	12.52	(12.52)		
Y		PC 1463.002 - Base City	CITY	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Y	7	PC 1464 - State PA - State portion (70%)	STATE	21.00	0.42	20.58			3.40	0.07	3.33	10.73	0.21	10.52	(10.52)		
Y	3	PC 1464 - State PA - County portion (30%)	COUNT	9.00	0.18	8.82			1.46	0.03	1.43	4.60	0.09	4.51	(4.51)		
Y	0.75	GC 76104.6 - DNA PA (1/10) 75%	COUNT	2.25	0.05	2.21			0.36	0.01	0.36	1.15	0.02	1.13	(1.13)		
Y	0.25	GC 76104.6 - DNA PA (1/10) 25%	STATE	0.75	0.02	0.74			0.12	0.00	0.12	0.38	0.01	0.38	(0.38)		
Y	4	GC 76104.7 - DNA Addl PA (4/10 eff 6-27-12; prev 3/10)	STATE	12.00	0.24	11.76			1.94	0.04	1.90	6.13	0.12	6.01	(6.01)		
Y	1.00	GC 76100 - LCCF	COUNT	3.00	0.06	2.94			0.49	0.01	0.48	1.53	0.03	1.50	(1.50)		
Y	1.00	GC 76101 - LCJF	COUNT	3.00	0.06	2.94			0.49	0.01	0.48	1.53	0.03	1.50	(1.50)		
Y	1.00	GC 76104 - EMS	COUNT	3.00	0.06	2.94			0.49	0.01	0.48	1.53	0.03	1.50	(1.50)		
Y	1.00	GC 76104.5 - DNA ID	COUNT	3.00	0.06	2.94			0.49	0.01	0.48	1.53	0.03	1.50	(1.50)		
Y	1.00	GC 76102 - Auto	COUNT	3.00	0.06	2.94			0.49	0.01	0.48	1.53	0.03	1.50	(1.50)		
Y	0.00	GC 76000.5 - EMS Addl PA (BOS: 2/10)	COUNT	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Y	5.00	GC 70372(a): SCFCF (5/10)	STATE	15.00	0.30	14.70			2.43	0.05	2.38	7.67	0.15	7.51	(7.51)		
N		PC 1465.7 - 20% Surcharge	STATE	5.00	0.00	5.00			0.81	0.00	0.81	2.56	0.00	2.56	(2.56)		
		SUBTOTAL		**105.00**		**103.00**		**0.00**	**17.00**		**16.68**	**53.67**		**52.64**	(52.64)		
N		PC 1465.8 - Court Ops Assmnt ($40 eff 10-19-10)	STATE	40.00	0.00	40.00			40.00	0.00	40.00	20.44	0.00	20.44	(20.44)		
N		GC 70373 - Crim Conv Assmnt ($30 for misd/$35 for infr)	STATE	35.00	0.00	35.00			35.00	0.00	35.00	17.89	0.00	17.89	(17.89)		
N		GC 68090.8 - 2% State Automation (for fines, penalties & forfeitures	STATE			2.00					0.32			1.02	(1.02)		
					2.00					0.32			1.02				
		TOTAL FINE		**180.00**		**180.00**	**TOTAL**	**0.00**	**92.00**		**92.00**	**92.00**		**92.00**	(92.00)		

GC 76000 PA ($5 for every 10) breakdown per local board of supervisor resolution (BOS).

Uniform Bail and Penalty Schedules (UBPS)



Uniform Bail and Penalty Schedules

2023 EDITION

(Cal. Rules of Court, rule 4.102)

TRAFFIC
BOATING
FORESTRY
FISH AND GAME
PUBLIC UTILITIES
PARKS AND RECREATION
BUSINESS LICENSING

JUDICIAL COUNCIL
OF CALIFORNIA

What UBPS Includes

- **Mandatory Schedule:**
  - Traffic infractions
- **Suggested Base Fines:**
  - Traffic misdemeanors
  - Boating
  - Forestry
  - Fish and game
  - Public utilities
  - Parks and recreation
  - Business licensing

2023 UBPS

Changes based on:

- New Legislation
- Recommendations from Stakeholders
- Technical Changes

EMAT (GC 76000.10 (c)) REPEALED

Dates to Remember:
Imposition ended December 31, 2022
Collection ends December 31, 2023

Significant 2023 UBPS Changes

Vehicle Code Offenses:

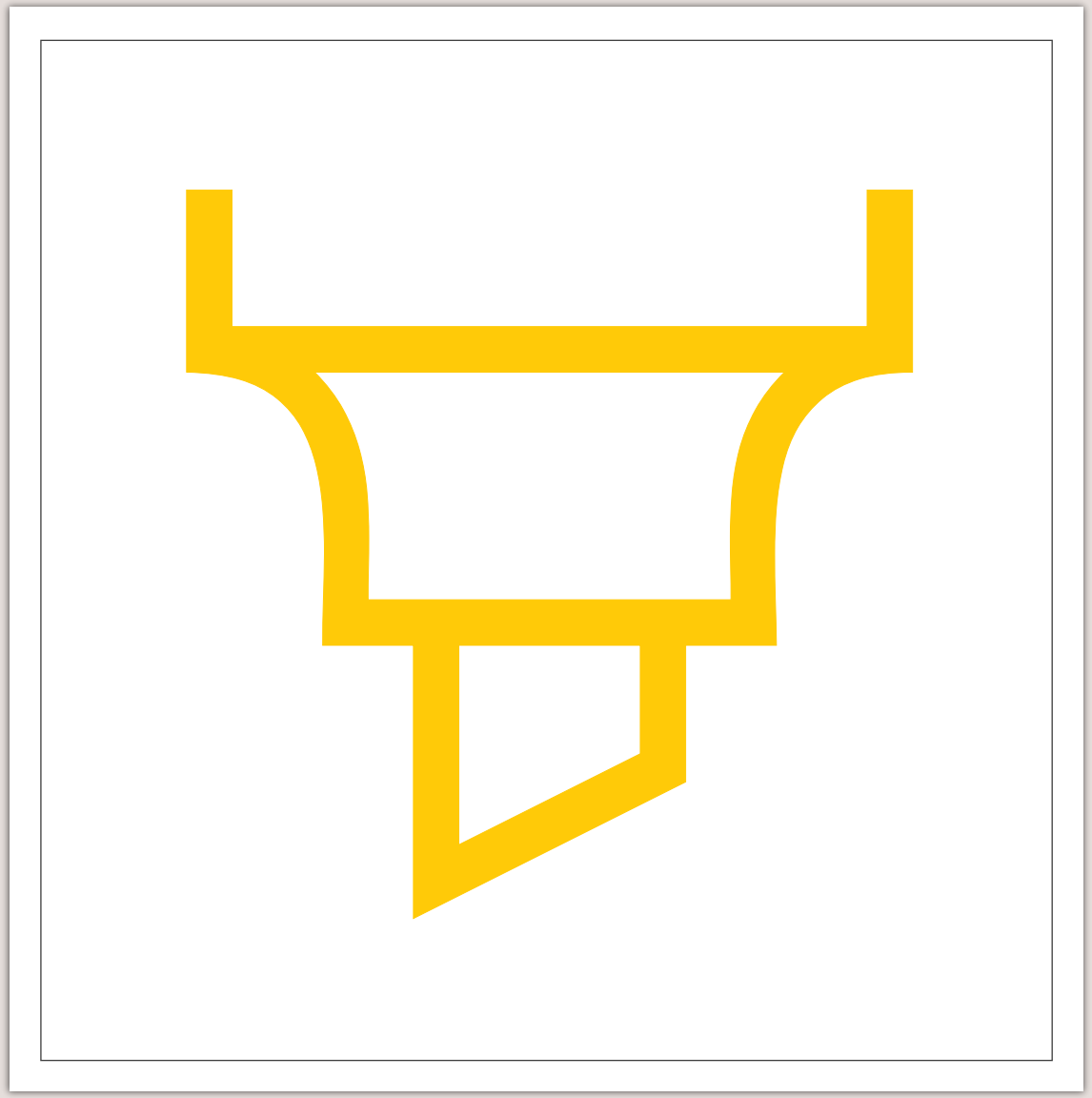
- New crime of Unlawfully Purchasing a Used Catalytic Converter pursuant to Vehicle Code section 10852.5
- Changes to "woblette" and fine amount for Vehicle Code section 12500(a) Unlawful to Drive Unless Licensed
- Removing Class 3 Electric Bicycle from 21207.5(a), Illegal Operation of Motorized Bicycle

Fish and Game Code Offenses:

- Addition of FG 5517(a)(1)–(4) Taking of Any White Shark, Use of Shark Bait, Shark Lure, or Shark Chum to Attract a White Shark

STATE OF CALIFORNIA
Franchise Tax Board

COURT ORDERED DEBT COLLECTION PROGRAM UPDATE

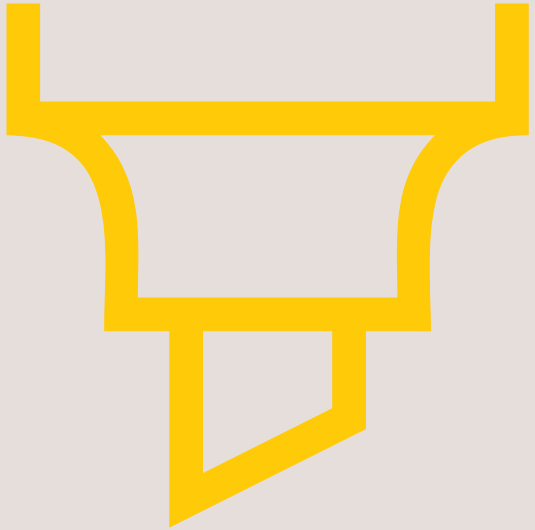


Program Legislative Update:

- Court-Ordered Debt Collections (COD)

- AB176
  - Impacts to FTB COD
- AB199/AB177
  - Submitting case adjustments

Revenue Update:



- 2022-23 revenue projections are $90 million
- FY through October 2022, we are 39% above revenue projections
- We are continuing to review each contact for ability to pay due to effects of COVID-19

STATE OF CALIFORNIA
Franchise Tax Board

INTERAGENCY INTERCEPT COLLECTION (IIC) PROGRAM UPDATE

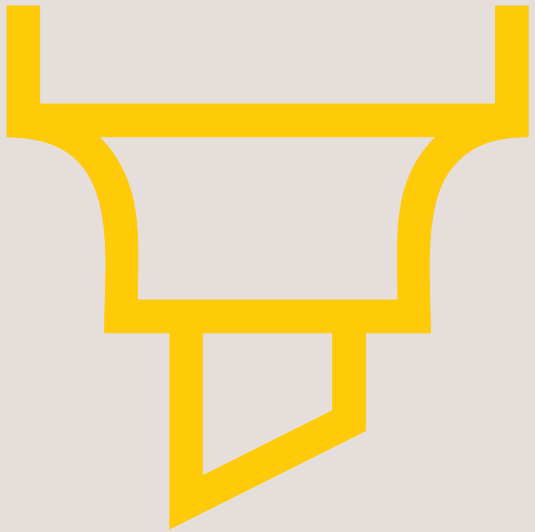
PROGRAM LEGISLATIVE UPDATE:

- SB 75
  - Submitting cases without a Social Security Number

- AB 194
  - Impacts to FTB IIC
  - Impacts to participating agencies

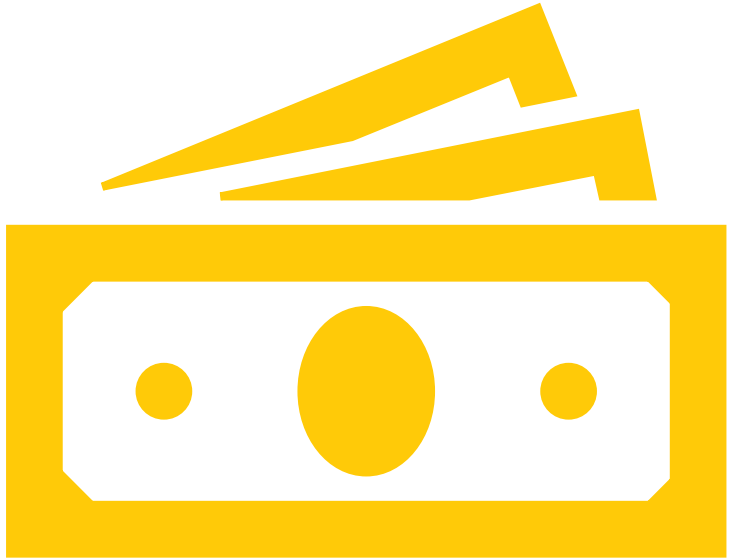
STATE OF CALIFORNIA
Franchise Tax Board

Revenue Update:



- 2022-23 revenue projections are $309 million
- FY through October 2022, IIC has redirected over $73 million

Collections 2021-22



$1.0 billion in revenue:

-$659.2 million from nondelinquent accounts
-$376.7 million from delinquent accounts

$88.1 million in operating costs recovered

$699.1 million in delinquent debt satisfied by means other than payment

$230.8 million in uncollectible debt discharged from accountability

$7.7 billion outstanding debt balance

STATE CONTROLLER'S OFFICE: TRIAL COURT REVENUE DISTRIBUTION GUIDELINES

MALIA M. COHEN

CALIFORNIA STATE CONTROLLER

Legislative Update

The codes on the following slides have been added, amended, or repealed in 2022.

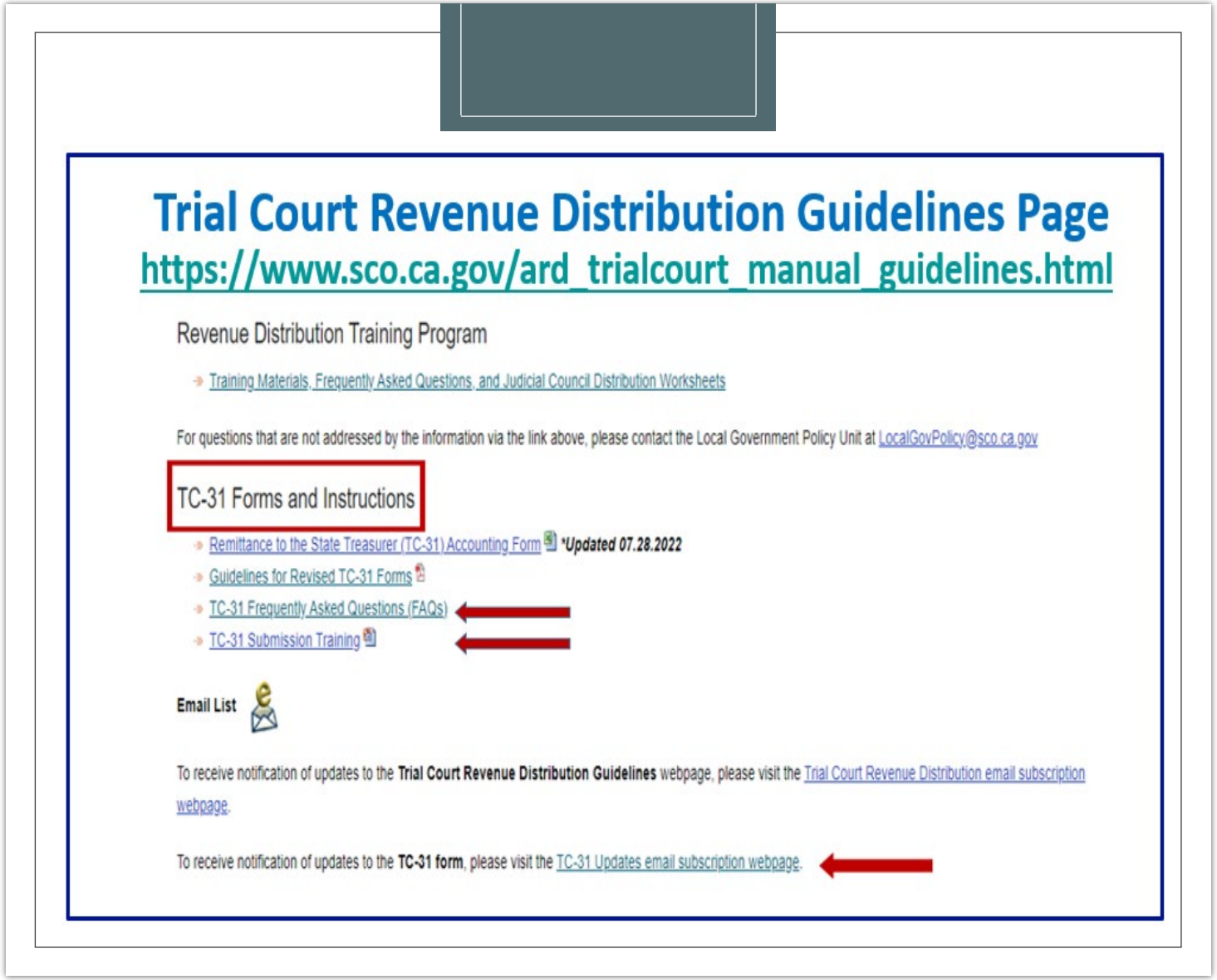
These changes are included in Revision 33 of the *Trial Court Revenue Distribution Guidelines*.

LEGISLATIVE UPDATE (CONT.)

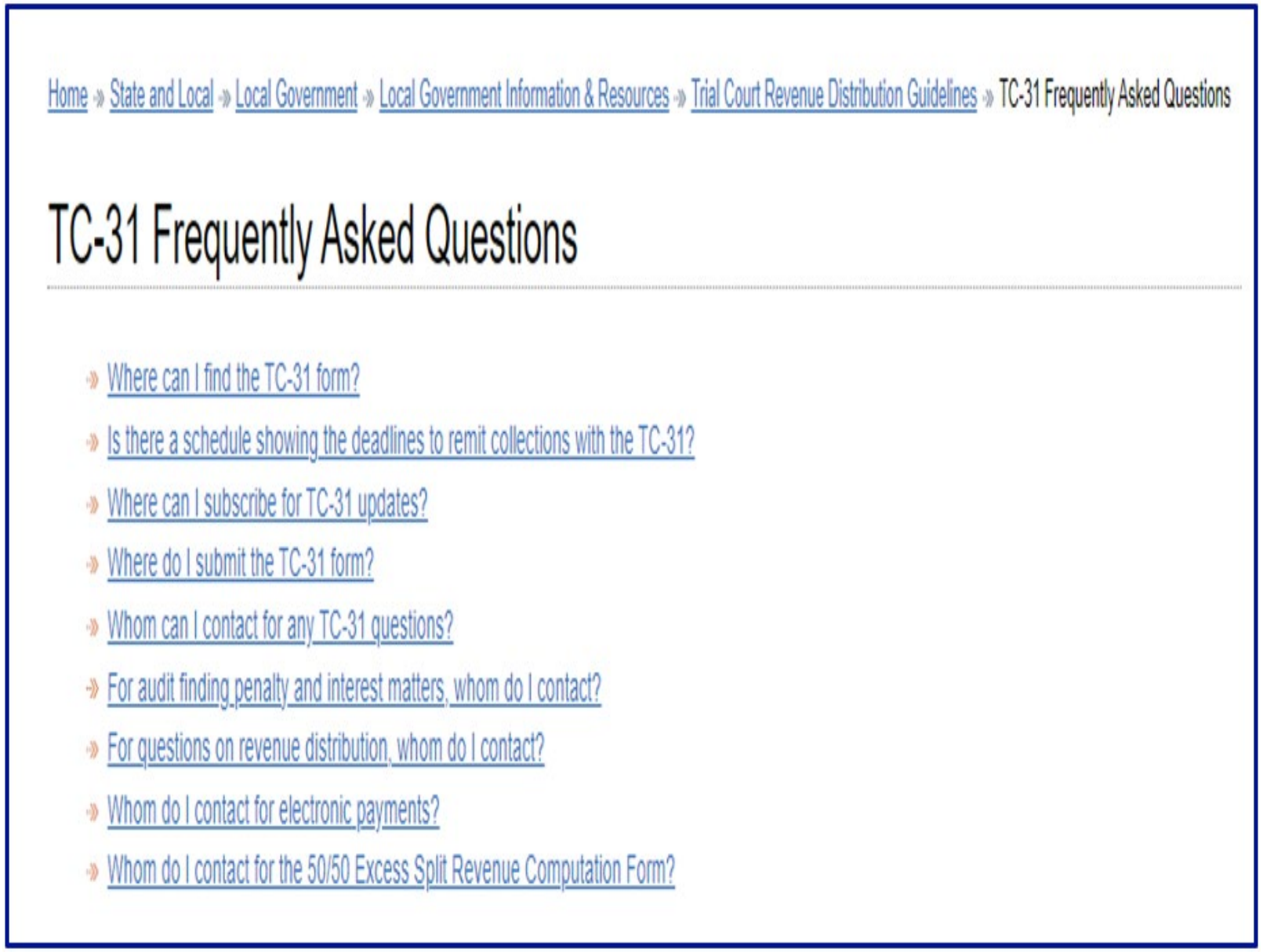
Added, Amended Or Removed	Code Section	Description
Added	PEN 243.4(e)(1)	If the defendant was an employer and the victim was an employee of the defendant, the misdemeanor sexual battery shall be punishable by a fine not exceeding three thousand dollars ($3,000) Any amount of a fine above two thousand dollars ($2,000) which is collected shall be transmitted to the State Treasury and, upon appropriation by the Legislature, distributed to the Civil Rights Department to enforce the California Fair Employment and Housing Act. However, in no event shall an amount over two thousand dollars ($2,000) be transmitted to the State Treasury until all fines, including any restitution fines that may have been imposed upon the defendant, have been paid in full.
Added	WIC 730	When a minor is adjudged a ward of the court as specified, the court may order the ward to make restitution, or pay a fine up to two hundred fifty dollars ($250) for deposit in the county treasury subject to the ability to pay.
Amended	PEN 1214.1	Civil assessments imposed prior to June 30, 2022 are unenforcable and uncollectible, and outstanding balances are to be vacated. Civil assessments imposed after July 1, 2022 are reduced from a maximum of $300 to $100, to be distributed to the state General Fund.
Repealed	GOV 76223	Repealed as of June 30, 2022.
Amended	PEN 1203.4	No reimbursement required per Section 1203.426, for a person seeking relief pursuant to this section and who meets the criteria set forth in GOV 68632.
Amended	PEN 1203.41	No reimbursement required per Section 1203.426, for a person seeking relief pursuant to this section and who meets the criteria set forth in GOV 68632.

LEGISLATIVE UPDATE (CONT.)

Added, Amended Or Removed	Code Section	Description
Amended	PEN 1203.42	No reimbursement required per Section 1203.426, for a person seeking relief pursuant to this section and who meets the criteria set forth in GOV 68632.
Amended	PEN 1203.45	No reimbursement required per Section 1203.426, for a person seeking relief pursuant to this section and who meets the criteria set forth in GOV 68632.
Added	PRC 42474	A Civil penalty in an amount of up to $5,000 per offense may be imposed by a superior court for each sale of covered electronic device for which a covered electronic waste recycling fee or covered battery-embedded waste recycling fee, as applicable, has not been paid pursuant to Section 42464. Any fines or penalties collected pursuant to this chapter shall be deposited in the Electronic Waste Penalty Subaccount. The funds in this subaccount may be expended by CalRecycle or DTSC only upon appropriation by the Legislature.
Added	WIC 5979	If, at any time during the CARE process, the court finds that the county or other local government entity is not complying with court orders, the court shall report that finding to the presiding judge of the superior court or their designee - A fine in an amount of up to one thousand dollars ($1,000) per day, not to exceed $25,000 for each individual violation identified in the order imposing fines. Funds collected pursuant to this subdivision shall be deposited in the CARE Act Accountability Fund.
Repealed	CCP 1134	Repealed as of January 1, 2023.



TC-31 – SCO WEBSITE

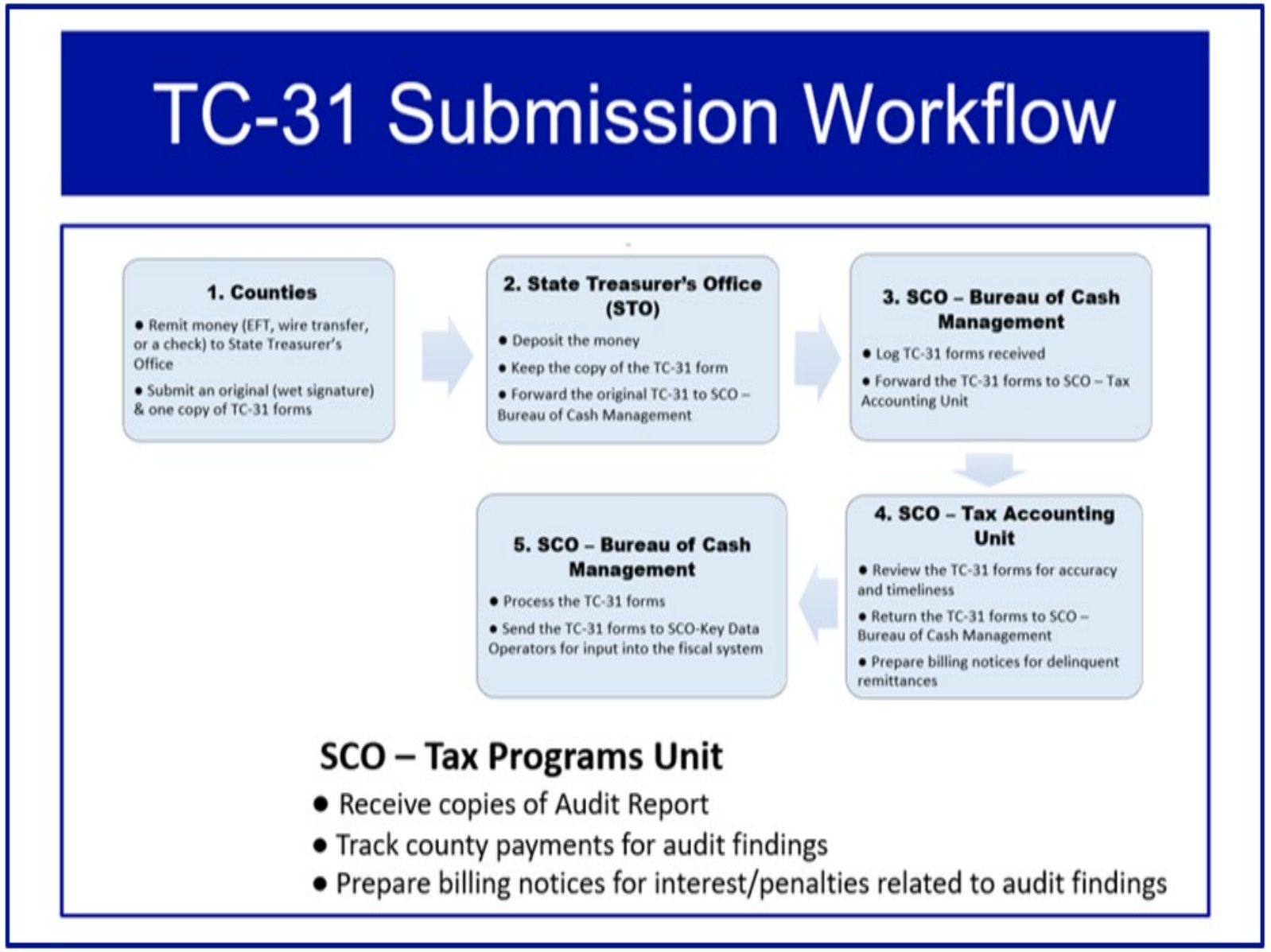


Home » State and Local » Local Government » Local Government Information & Resources » Trial Court Revenue Distribution Guidelines » TC-31 Frequently Asked Questions

TC-31 Frequently Asked Questions

- Where can I find the TC-31 form?
- Is there a schedule showing the deadlines to remit collections with the TC-31?
- Where can I subscribe for TC-31 updates?
- Where do I submit the TC-31 form?
- Whom can I contact for any TC-31 questions?
- For audit finding penalty and interest matters, whom do I contact?
- For questions on revenue distribution, whom do I contact?
- Whom do I contact for electronic payments?
- Whom do I contact for the 50/50 Excess Split Revenue Computation Form?

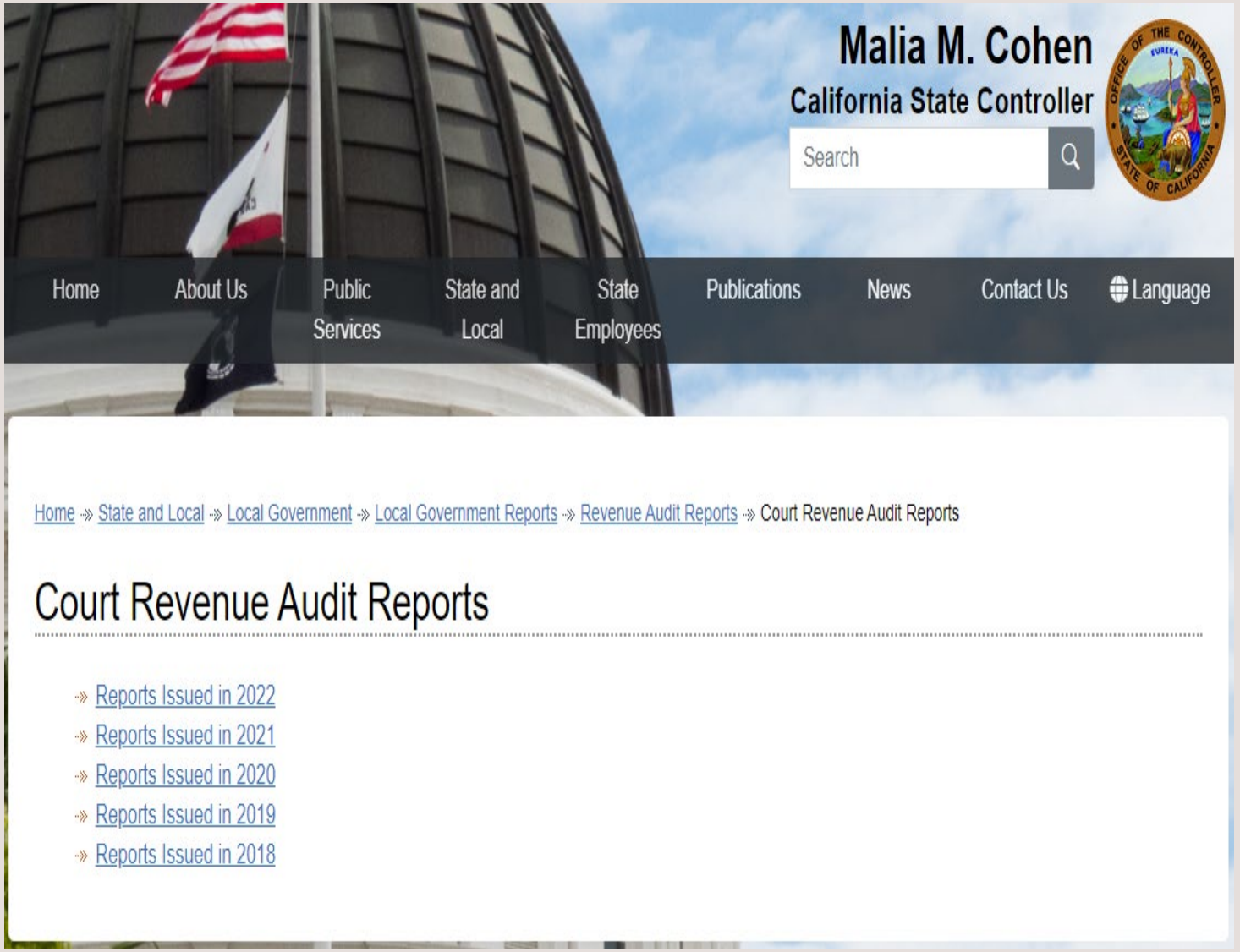
TC-31 – FAQS



TC-31 – SUBMISSION TRAINING

STATE CONTROLLER'S OFFICE

Court Revenue Audits



- Final reports issued: 15
- Reports in process: 1
- Audits in progress: 9
- Next in queue:

o Solano County	o Ventura County
o San Luis Obispo County	o Sutter County
o Riverside County	o Napa County

We identified $6.3 million in under remitted revenues, 95 findings and 6 observations.

For the period of January 1, 2022 through December 31, 2022

COURT REVENUE AUDITS:

STATUS OF AUDITS

COURT REVENUE AUDITS:

COMMON FINDINGS

- Errors in calculation of the 50% excess of qualified revenues
- Priority of installment payments
- Unremitted parking penalties

Other Questions