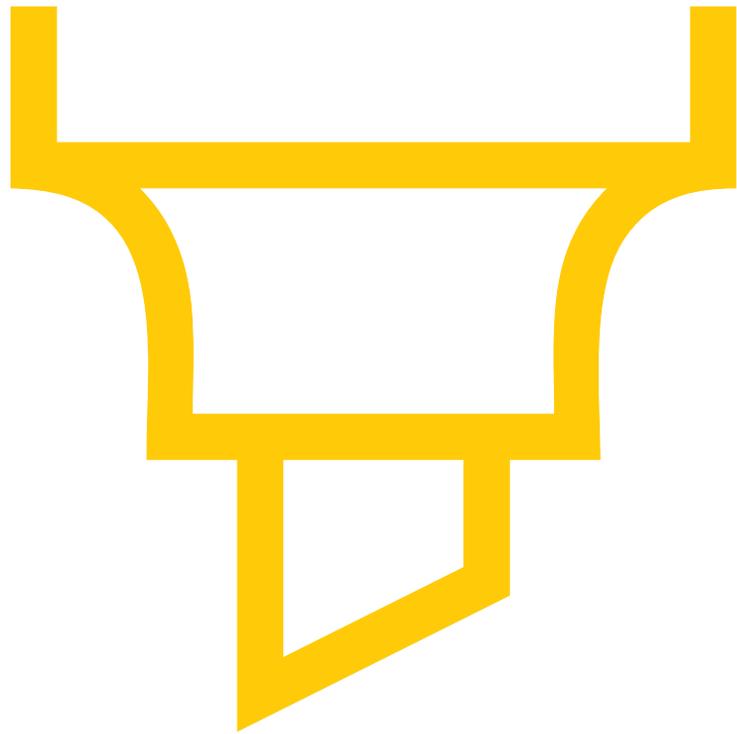


# REVENUE DISTRIBUTION TRAINING

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January 11, 2023

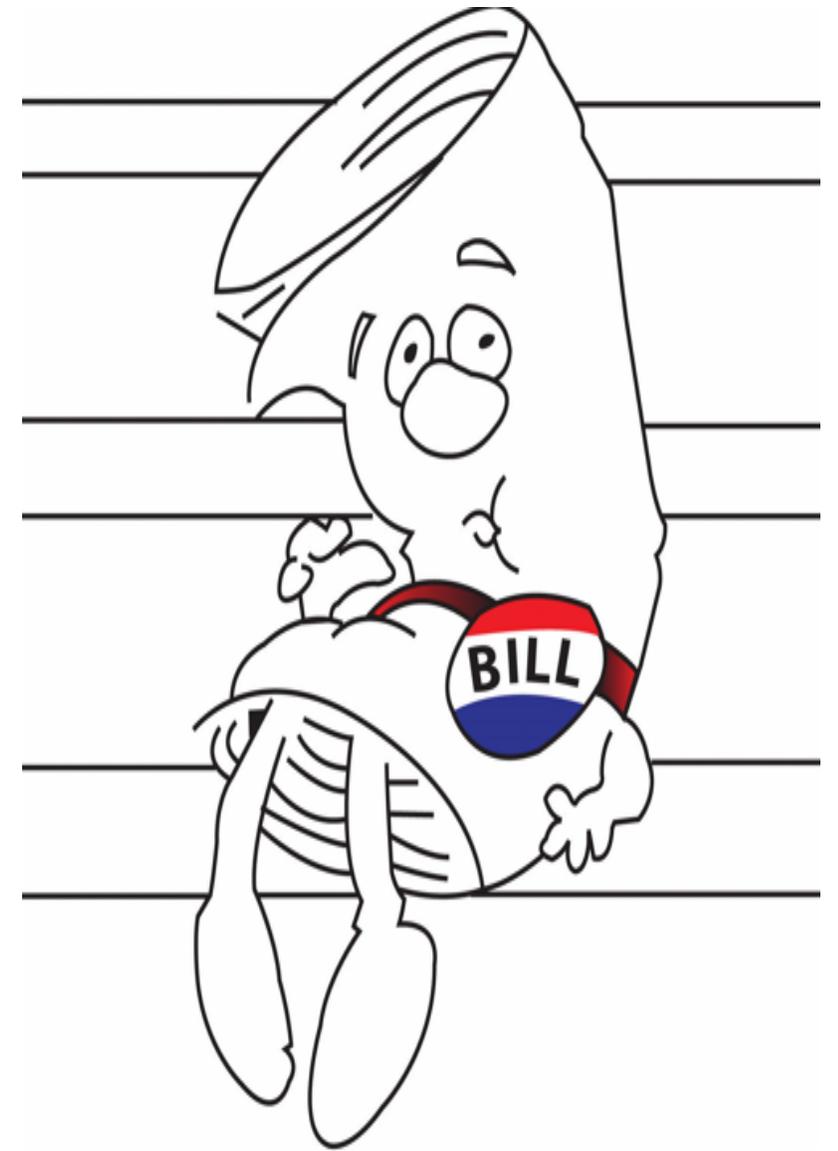




# 2023 Highlights:

- 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- Criminal fees repealed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](https://www.sco.ca.gov/Files-ARD-Local/remittc_tc31.xlsx)

COP 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
0 0 0 1	0 2 5 0		1 6 1 4 0 3		General Fund - Penal Code 1465.7; AB 3000 - 20% surcharge on criminal fines
0 0 0 1	0 2 5 0		1 6 4 4 0 0		General Fund - Penal Code 1214.1 - Civil Assessments
0 0 0 1	0 8 2 0		1 3 1 5 0 0		General Fund - Health & Safety 11372.5 - Criminalistics Lab Fee; Health & Safety 11502 - State Fines
0 0 0 1	9 9 9 0		1 3 0 9 0 1		General Fund - Penal Code 290.3 - First Conviction
0 0 0 1	9 9 9 0		1 3 0 9 0 2		General Fund - Penal Code 290.3 - Second & Subsequent Convictions
0 0 0 1	9 9 9 0		1 6 0 5 0 0		General Fund - Health & Safety 11489 - Asset Forfeitures (24%)
0 0 0 1	9 9 9 0		1 6 4 0 0 0		General Fund - Penal Code 1463.22(c) - Uninsured Motorists (\$10 Conviction)
0 0 0 1	9 9 9 0		1 6 4 2 0 1		General Fund - Vehicle Code 40225(d)
0 0 0 1	9 9 9 0		1 6 4 3 0 1		General Fund - Health & Safety 105257 - 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	
F.M.A.R. ADDRESS	

TC-31  
SUBMISSION  
-  
PC 1214.1

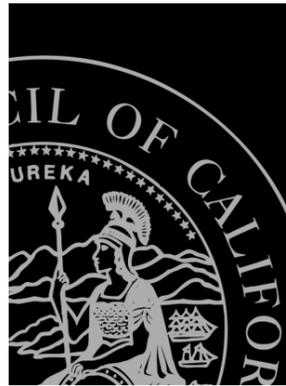
A stack of newspapers is shown in grayscale, with the text 'Raffa e Fontana alle pagine 7 e 8' visible on one of the pages. A white rectangular box is overlaid on the center of the stack, containing a yellow rectangle at the top and the text 'ABILITY TO PAY' in a blue serif font.

# ABILITY TO PAY

# Revenue Distribution Worksheet

Standard Distribution (Non-VC Infraction)										As of: <b>January 2023</b>											
<b>CASE INFORMATION</b>										<b>TEST STEPS (color codes):</b>			<b>\$ BY ENTITY</b>								
Case Number	0	COUNT 1		BASE FINE	25					1. Enter Case Information	Entity	BU \$	TD 1 \$	TD 2 \$							
Violation Date		Violation Description		Priors						2. Enter the base fine of violation per current UBS	STATE	129.78	83.8	66.33							
Disposition Date		Violation Type		Enhanced BASE	25					3. Enter county local penalties, add'l EMS, SCFCF	COUNTY	50.23	8.1	25.67							
Arresting Agency		Disposition	Bail Forfeiture							4. Enter standard and Court-specific fees	CITY	0.00	0.0	0.00							
County %	100%	COUNT 2 (if any)		BASE FINE	0					5. If case's total fine is NOT standard, enter total fine and select TOP-DOWN 1 or 2 from drop-down list	COURT	0.00	0.0	0.00							
City %	0%	Violation Description		Priors						6. Enter Court's distribution codes & amts	CNTY or CTY	0.00	0.0	0.00							
TOTAL Enhanced Base	\$25.00	Violation Type		Enhanced BASE	0					7. Tickmark any FINDINGS numerically then detail below	Total	180.00	92.0	92.00							
Portion of 10	3	Disposition		GC 76000	5							0.00	0.0	0.00							
										<b>STANDARD BASE-UP</b>		<b>COURT DISTRIBUTION</b>		<b>TOP-DOWN METHOD 1</b>		<b>TOP-DOWN METHOD 2</b>		<b>VARIANCE Over/ (Under)</b>		<b>FINDINGS</b>	<b>COMMENTS</b>
2%	Per 10	DISTRIBUTION		DISTRIB ENTITY	Standard-Per UBS	2% Amt	FINAL (After 2%)	DISTRIB CODE or DESCRIPTION	DISTRIB AMT	Prorate % After Fixed	2% Amt	FINAL (After 2%)	Prorate All by Same %	2% Amt	FINAL (After 2%)	TOP-DOWN (B-C)					
							A		B	16.19%		C	51.1%		C						
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 (#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 (#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 (\$/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)					
		<b>SUBTOTAL</b>			<b>105.00</b>		<b>103.00</b>		<b>0.00</b>	<b>17.00</b>		<b>16.68</b>	<b>53.67</b>		<b>52.64</b>	<b>(52.64)</b>					
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)					
		<b>TOTAL FINE</b>			<b>180.00</b>		<b>180.00</b>	<b>TOTAL</b>	<b>0.00</b>	<b>92.00</b>		<b>92.00</b>	<b>92.00</b>		<b>92.00</b>	<b>(92.00)</b>					

# 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



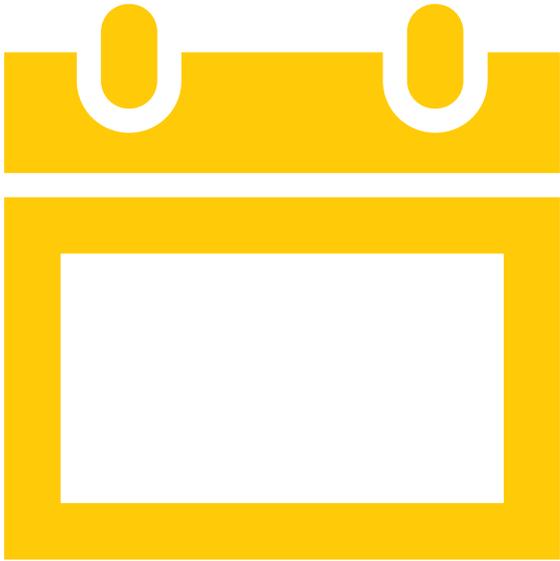
# 2023 UBPS

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



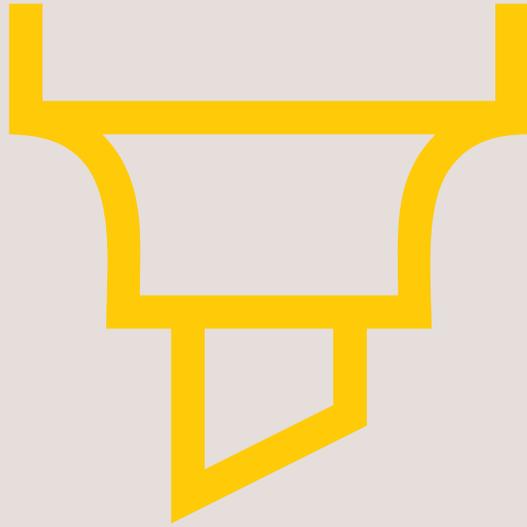
STATE OF CALIFORNIA  
**Franchise Tax Board**

# 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

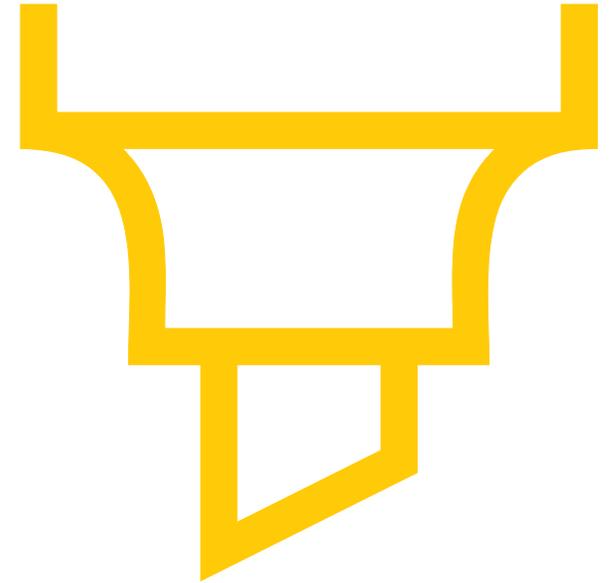


PROGRAM LEGISLATIVE UPDATE:

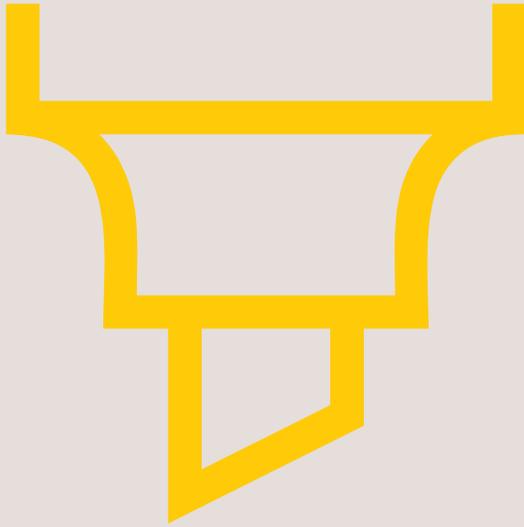
- SB 75
  - Submitting cases without a Social Security Number
- AB 194
  - Impacts to FTB IIC
  - Impacts to participating agencies



STATE OF CALIFORNIA  
**Franchise Tax Board**

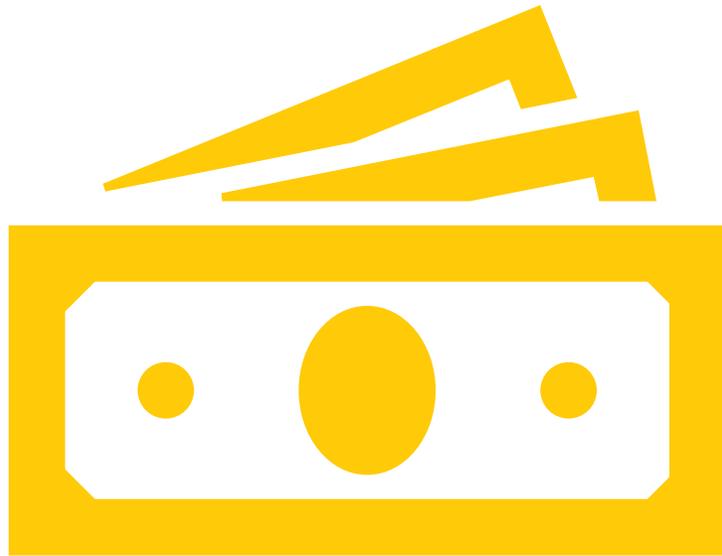


# Revenue Update:



- 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

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

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

Added, Amended Or Removed	Code Section	Description
Added	PEN 243.4(e )(1)	<p>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)</p> <p>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.</p>
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	<p>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.</p> <p>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.</p>
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.

# LEGISLATIVE UPDATE (CONT.)

## Trial Court Revenue Distribution Guidelines Page

[https://www.sco.ca.gov/ard\\_trialcourt\\_manual\\_guidelines.html](https://www.sco.ca.gov/ard_trialcourt_manual_guidelines.html)

### Revenue Distribution Training Program

→ [Training Materials, Frequently Asked Questions, and Judicial Council Distribution Worksheets](#)

For questions that are not addressed by the information via the link above, please contact the Local Government Policy Unit at [LocalGovPolicy@sco.ca.gov](mailto:LocalGovPolicy@sco.ca.gov)

### TC-31 Forms and Instructions

→ [Remittance to the State Treasurer \(TC-31\) Accounting Form](#)  \*Updated 07.28.2022

→ [Guidelines for Revised TC-31 Forms](#) 

→ [TC-31 Frequently Asked Questions \(FAQs\)](#) ←

→ [TC-31 Submission Training](#)  ←

### Email List



To receive notification of updates to the **Trial Court Revenue Distribution Guidelines** webpage, please visit the [Trial Court Revenue Distribution email subscription webpage](#).

To receive notification of updates to the **TC-31 form**, please visit the [TC-31 Updates email subscription webpage](#). ←

TC-31 –  
SCO  
WEBSITE

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

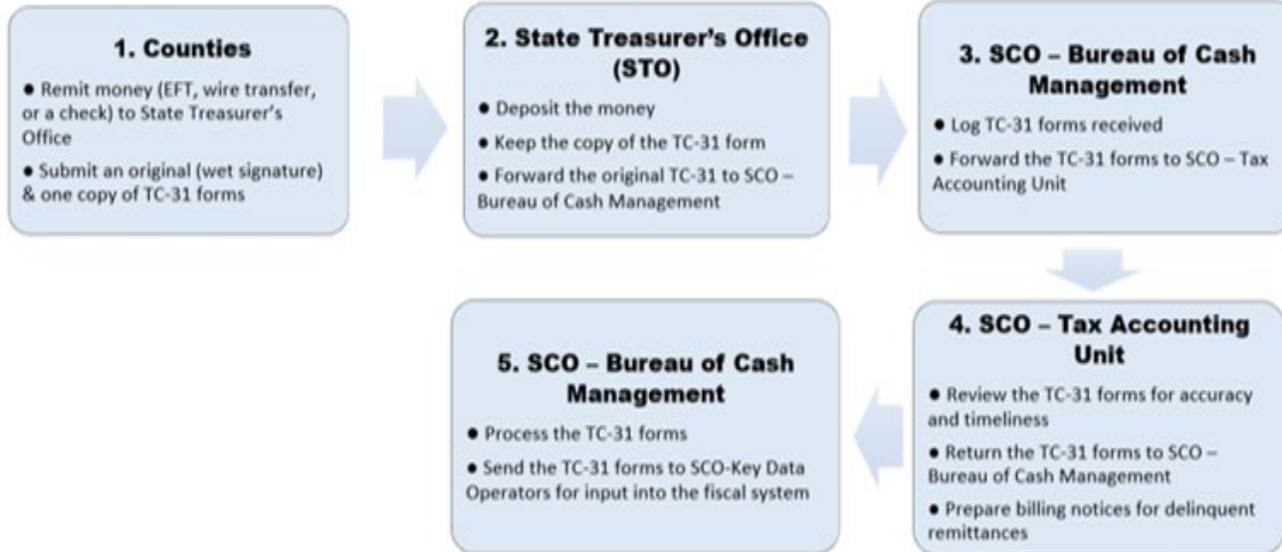
## TC-31 Frequently Asked Questions

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- » [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 Workflow



## SCO – Tax Programs Unit

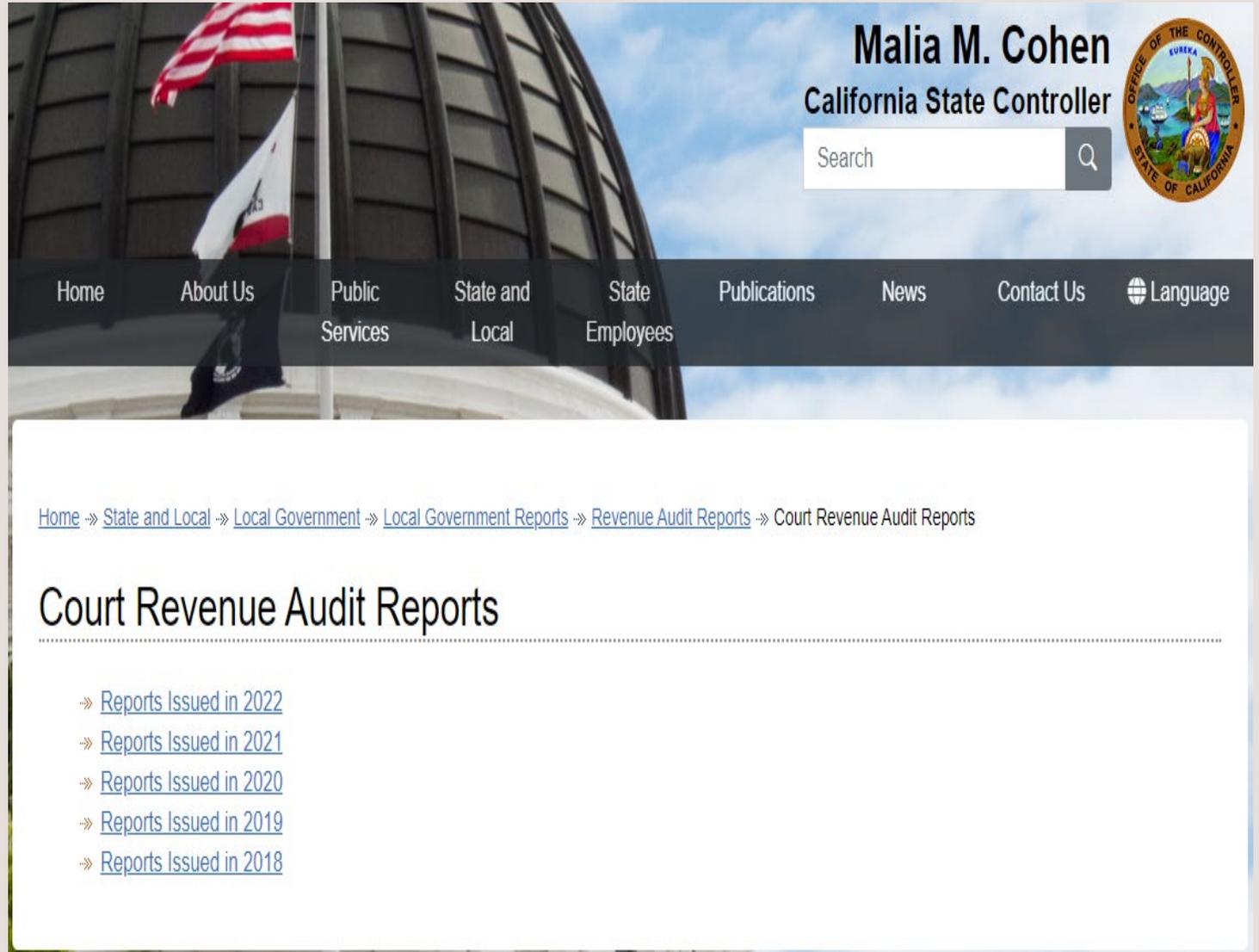
- Receive copies of Audit Report
- Track county payments for audit findings
- Prepare billing notices for interest/penalties related to audit findings

# TC-31 – SUBMISSION TRAINING



STATE CONTROLLER'S OFFICE

# Court Revenue Audits



**Malia M. Cohen**  
California State Controller

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[Home](#) → [State and Local](#) → [Local Government](#) → [Local Government Reports](#) → [Revenue Audit Reports](#) → Court Revenue Audit Reports

## Court Revenue Audit Reports

- [Reports Issued in 2022](#)
- [Reports Issued in 2021](#)
- [Reports Issued in 2020](#)
- [Reports Issued in 2019](#)
- [Reports Issued in 2018](#)

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

○ Solano County	○ Ventura County
○ San Luis Obispo County	○ Sutter County
○ Riverside County	○ 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

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

## COURT REVENUE AUDITS:

## COMMON FINDINGS



# Other Questions