

REVENUE
DISTRIBUTION
TRAINING

January 11, 2023



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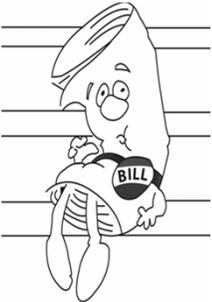


2023 Highlights:

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

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LEGISLATION
Sessions:
2021-22 and
2022-23



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ASSEMBLY BILL

177 and 1869

- Criminal fees repealed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

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ASSEMBLY BILL

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

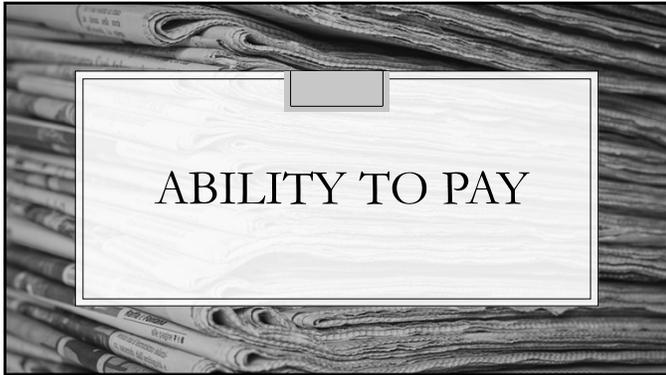
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Remittance to the State Treasurer (TC-31) forms can be found at
https://www.sco.ca.gov/Files-ARD-Local/remitttc_tc31.xlsx



TC-31
SUBMISSION
—
PC 1214.1

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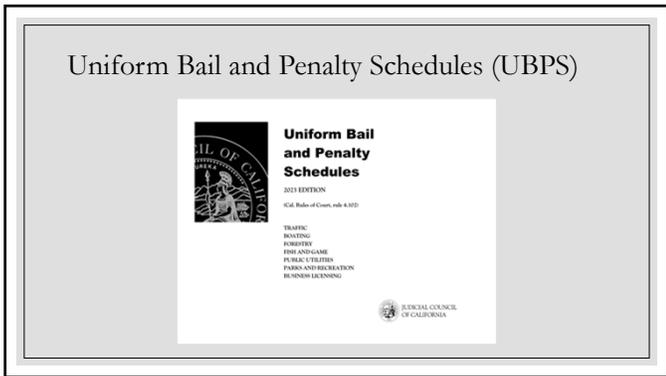
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Revenue Distribution Worksheet

As of January 2023

Standard Distribution (Non-VL infractions)				As of January 2023			
AGENCY	AGENCY TYPE	AGENCY CODE	AGENCY NAME	AGENCY TYPE	AGENCY CODE	AGENCY NAME	AGENCY TYPE
1	1	1	1	1	1	1	1
2	2	2	2	2	2	2	2
3	3	3	3	3	3	3	3
4	4	4	4	4	4	4	4
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6	6	6	6	6	6	6	6
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98	98	98	98	98	98	98	98
99	99	99	99	99	99	99	99
100	100	100	100	100	100	100	100

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What UBPS Includes

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



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2023 UBPS

Changes based on:

- New Legislation
- Recommendations from Stakeholders
- Technical Changes

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**EMAT (GC 76000.10 (c))
REPEALED**

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

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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 “wobblette” 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

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STATE OF CALIFORNIA
Franchise Tax Board

COURT ORDERED DEBT COLLECTION PROGRAM UPDATE

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Program Legislative Update:

- Court-Ordered Debt Collections (COD)
- AB176
 - Impacts to FTB COD
- AB199/AB177
 - Submitting case adjustments

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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

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STATE OF CALIFORNIA
Franchise Tax Board

**INTERAGENCY INTERCEPT
COLLECTION (IIC)
PROGRAM UPDATE**

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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



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Revenue Update:



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

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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**

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**STATE CONTROLLER'S OFFICE:
TRIAL COURT REVENUE
DISTRIBUTION GUIDELINES**



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER



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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*.

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Added, Amended Or Removed	Code Section	Description
Added	PEN 241.49 (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 fees 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 1221.4	Civil assessments imposed prior to June 30, 2022 are unenforceable 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 7823	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.)

23

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 02466. Any fees 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.

LEGISLATIVE UPDATE (CONT.)

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Trial Court Revenue Distribution Guidelines Page
https://www.sco.ca.gov/ard_trialcourt_manual_guidelines.html

Revenue Distribution Training Program

[Training Materials](#) | [Presentations](#) | [Guidelines](#) | [Local Government Information](#) | [Resources](#) | [Trial Court Revenue Distribution Guidelines](#) | [TC-31 Frequently Asked Questions](#)

For questions that are not addressed by the information on this site, please contact the Local Government Policy Unit at LocalGovPolicy@scs.ca.gov

TC-31 Forms and Instructions

[Return to the State Treasurer's Office \(STO\) by 12/31/2022](#) | [Return to the State Treasurer's Office \(STO\) by 12/31/2022](#)

[Guidelines to Return TC-31 Forms](#) | [TC-31 Checklist](#) | [TC-31 Checklist](#) | [TC-31 Checklist](#)

[TC-31 Checklist](#) | [TC-31 Checklist](#) | [TC-31 Checklist](#)

Send List

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

To receive notification of updates to the TC-31 forms, please visit the [TC-31 Checklist email subscription website](#).

TC-31 – SCO WEBSITE

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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?](#)
- [When 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 State Revenue Computation Form?](#)

TC-31 – FAQS

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TC-31 Submission Workflow

1. Counties

- Audit finding (AF), case transfer, and a check to State Treasurer's Office
- Submit an original form (signature) & one copy of TC-31 forms

2. State Treasurer's Office (STO)

- Prepare the report
- Keep the copy of the TC-31 forms
- Forward the original TC-31 to STO

3. SCO - Bureau of Cash Management

- Log TC-31 forms received
- Forward the TC-31 forms to SCO - Tax Accounting Unit

5. SCO - Bureau of Cash Management

- Process the TC-31 forms
- Forward the TC-31 forms to SCO Key Data Operators for input into the Real system

4. SCO - Tax Accounting Unit

- Review the TC-31 forms for accuracy and timeliness
- Return the TC-31 forms to SCO - Bureau of Cash Management
- Prepare billing notices for delinquent contributions

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

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<ul style="list-style-type: none">• Errors in calculation of the 50% excess of qualified revenues• Priority of installment payments• Unremitted parking penalties	<p>COURT REVENUE AUDITS:</p> <p>COMMON FINDINGS</p>
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 <p>Other Questions</p>

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