



## **Revenue Distribution Training**Spring 2025



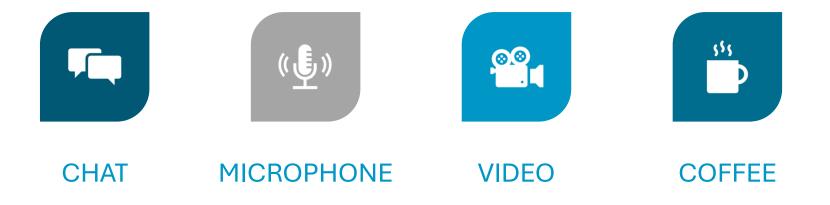


## **Opening Remarks**

Ms. Cathy Leal, Chief Operating Officer State Controller's Office

Mr. Zlatko Theodorovic, Director Budget Services, Judicial Council

### Housekeeping:



#### **Presenters:**

#### **Judicial Council**

**Governmental Affairs:** Morgan Lardizabal, Legislative Advocate

**Criminal Justices Services:** Jamie Schechter, Attorney Martha Wright, Manager

**Funds and Revenues:** Don Lowrie, Fiscal Analyst Jason Haas, Budget Supervisor Maria Lira, Senior Analyst Nicholas Duffy, Fiscal Analyst

#### State Controller's Office:

Local Government Programs and Services Division: Erika Bosnich, Supervisor Henry Mathews, Policy Analyst

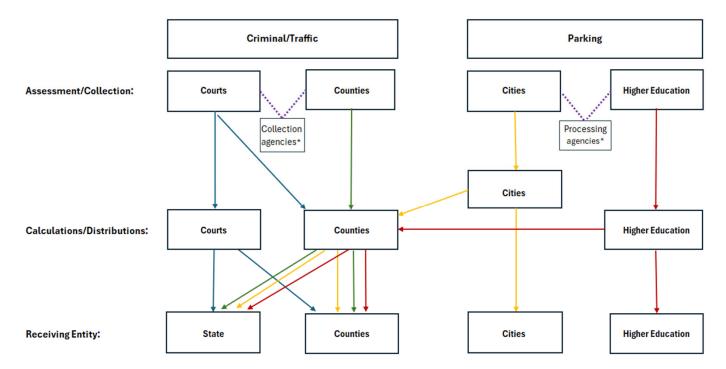
**Division of Audits:** Doug Brejnak, Staff Management Auditor (Specialist)

#### Franchise Tax Board:

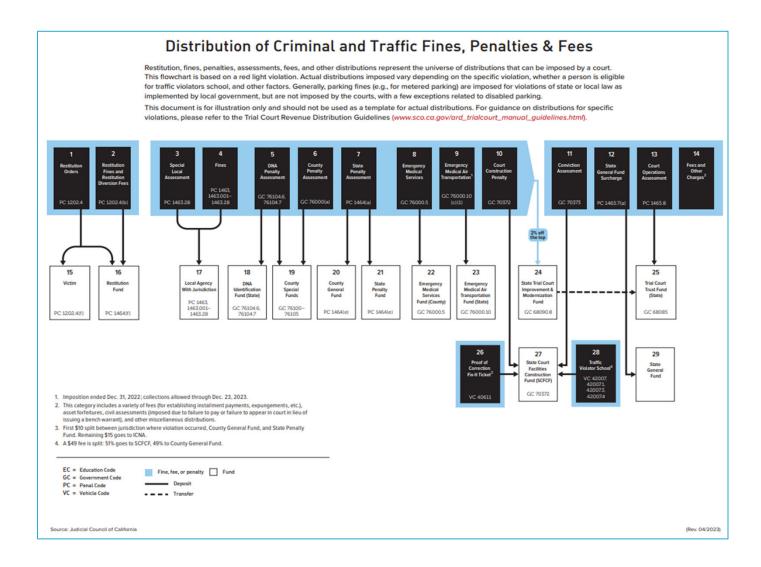
**Court-Ordered Debt (COD) Program:** Jennifer Jacobsen, Program Supervisor Lorena Benavidez, Program Supervisor

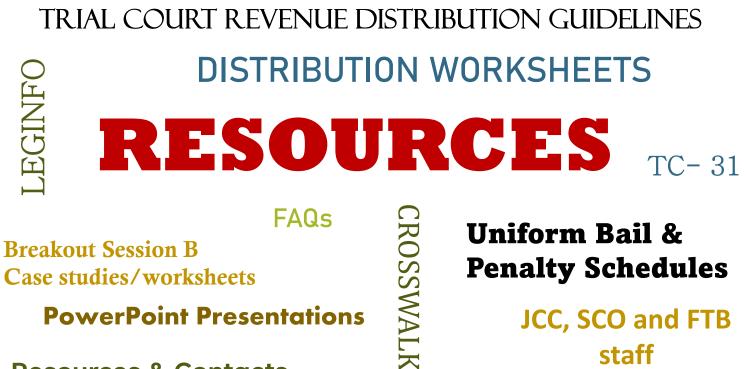
Interagency Intercept Collections (IIC) Program: Andrey Ivanov, Program Supervisor Rikki Saldana, Program Supervisor

### Interrelationships



\*Entities under contract to perform collections.





**Resources & Contacts** 

JCC, SCO and FTB staff

http://www.courts.ca.gov/revenue-distribution.htm



#### Attachment A: Uniform Bail and Penalty Schedules

2025 EDITION

(Cal. Rules of Court, rule 4.102)

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



Available at: https://www.courts.ca.gov/7532.htm

## Training Goals

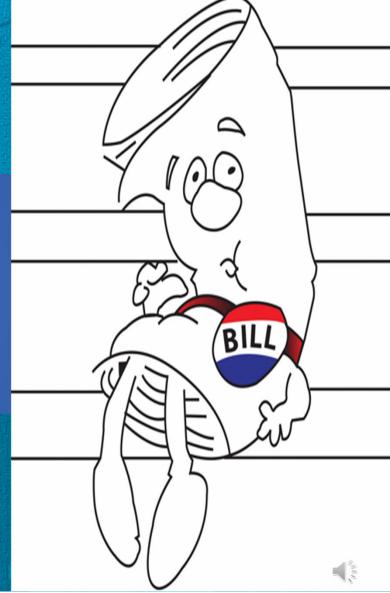






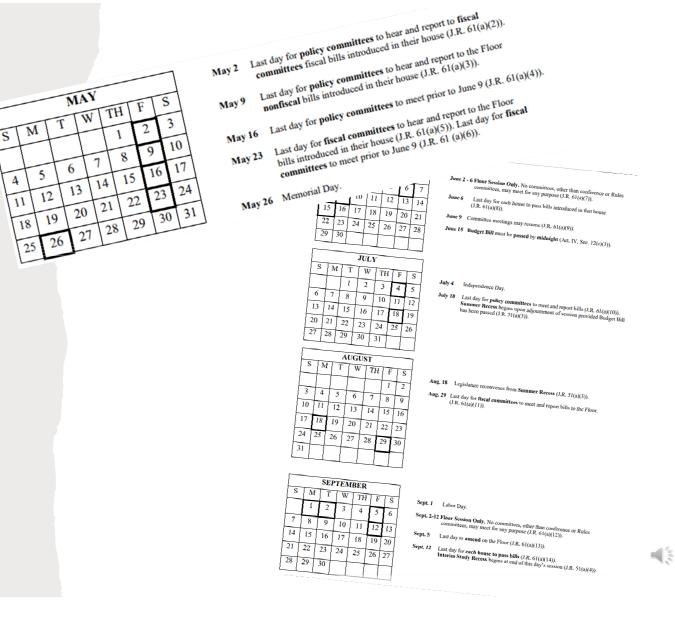
## LEGISLATION: 2025



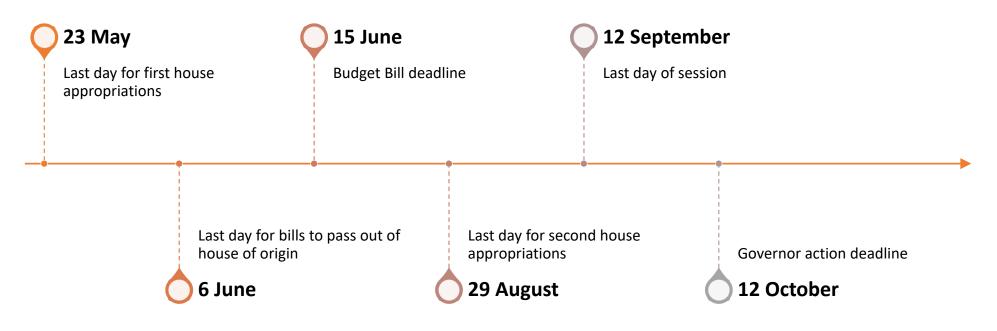


## Legislative Calendar

- Halfway through the legislative year.
- First year of the session



#### Upcoming Deadlines



## 2024 Bills – Fines, Fees, Penalty, Assessments



AB 632 (Hart): Local administrative fines or penalties



AB 938 (Bonta): Criminal procedure: sentencing



AB 1213 (Stefani): Restitution: priority



AB 1524 (Committee on Judiciary): Court: fees

## General Court Topics

- Electronic Reporting
  - AB 882 (Papan)
  - AB 1189 (Lackey)
- Artificial Intelligence
  - SB 11 (Ashby)
  - AB 1018 (Bauer-Kahan)
- CARE Act
  - SB 27 (Umberg)
  - SB 823 (Stern)



# Governmental Affairs resources:

- Court related legislation
  - Active Legislation: reports based on subject areas.
  - Constantly updated
  - <u>https://courts.ca.gov/policy-</u> <u>administration/governmental-affairs/court-related-</u> <u>legislation</u>
- Published Letters and Positions
  - All positions approved by our Legislation Committee
  - Outline support and opposition reasons
  - <u>https://courts.ca.gov/policy-</u> <u>administration/governmental-affairs/court-related-</u> <u>legislation/judicial-council-legislative</u>

Assigned Subject area or Program	Assigned Subject area or Program
<u>Appellate</u> 대	<u>Fines, Fees, Forfeitures</u> 대
Artificial Intelligence	<u>Grand Jury</u> I
Bail Schedule	Initiatives I
Benefits I	Judges/Judicial Officers 대
<u>Budget</u> 더	Judicial Council-Sponsored Legislation
CARE I	Juries 🗗
<u>CEQA</u> d'	Juvenile Del (Juvenile Justice)
Child Welfare	Juvenile Dep (Child Welfare) 대
Civil d	Labor C
Collections I	<u>Mental Health</u> [1



## Budget Act of 2025

- Deficit remains
- Governor's Proposed Budget ebudget.ca.gov
  - May revise due May 14



## Questions?

## Trial Court Revenue Distribution Training May 2025



#### MALIA M. COHEN California State Controller

## Introduction

#### **Trial Court Revenue Distribution Guidelines**

• Henry Mathews, Policy Analyst, Local Government Policy Unit

#### TC-31 Forms

• Erika Bosnich, Supervisor, Tax Accounting Unit

#### **Common Audit Findings**

• Doug Brejnak, Staff Management Auditor (Specialist)

If you have any questions related to trial court revenue distribution, please email <a href="mailto:LocalGovPolicy@sco.ca.gov">LocalGovPolicy@sco.ca.gov</a>.

#### **Overview of SCO Guidance**

- Our Website
- Overview of the *Trial Court Revenue Distribution Guidelines*
- Research and Using the *Guidelines*
- Updates to the Guidelines
- Listserv Notifications
- TC-31s
- SCO Court Revenue Audits

#### **SCO Trial Court Website**

#### The Trial Court Revenue Distribution Guidelines can be found at:

http://www.sco.ca.gov/ard\_trialcourt\_manual\_guidelines.html

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Home About Us Public Services State and Local State Employees Publications News Contact Us
Hame / State and Load / Load Government / Load Government Information & Resources / Triel Court Revenue Distribution Guidelines Trial Court Revenue Distribution Guidelines
Trial Court Revenue Distribution Guidelines
<u>Triel Court Revenue Distribution Guidelines - Revision 35</u> *Updated 01.01.2025     summary of Changes for Trial Court Distribution Guidelines - Revision 35
If you need additional assistance with the Trial Court Revenue Distribution Guidelines, please contact the Local Government Policy Unit at <u>LocalGovPolicy@sco.ca.gov</u> .
Past Revisions
Triel Court Revenue Distribution Guidelines - Revision 34     Summary of Changes for Trial Court Distribution Guidelines - Revision 34
<u>Triel Court Revenue Distribution Guidelines - Revision 33</u> <u>Summary of Changes for Triel Court Distribution Guidelines - Revision 33</u>
Iriel Court Revenue Distribution Guidelines - Revision 32     Summary of Changes for Trial Court Distribution Guidelines - Revision 32
For access to past revisions of the Trial Court Revenue Distribution Guidelines not listed above, please contact the Local Government Policy Unit at <u>LocalGovPolicy@sco.ca.gov</u> .
Revenue Distribution Training Program
Training Materials, Frequently Asked Questions, and Judicial Council Distribution Worksheets 2*
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
TC-31 Forms and Instructions
Remittance to the State Tressurer (TC-3) Accounting Form "Updated 01.22.2025     GuideLines for Revised TC-31 Forms     TC-31 Frequently Asked Questions (FAQe)     TC-31 Submission Treining
Email List 🔗
To receive notification of updates to the <b>Trial Court Revenue Distribution Guidelines</b> webpage, please visit the <u>Trial Court</u> <u>Revenue Distribution emeil subscription webpage</u> .
To receive notification of updates to the TC-31 form, please visit the TC-31 Updates email subscription webpage.

## SCO Trial Court Website, cont.

The Trial Court Revenue Distribution Guidelines can be found at: <a href="http://www.sco.ca.gov/ard\_trialcourt\_manual\_guidelines.html">http://www.sco.ca.gov/ard\_trialcourt\_manual\_guidelines.html</a>

#### On the Trial Court Website you will also find:

- Urgency Legislation, training materials, and other useful resources.
- Link to Revenue Distribution Training Website which contains:

   Training materials, FAQs, and Judicial Council Distribution Worksheets.
  - Schedules, worksheets, and guides.
  - Presentations, PDFs, and other resources related to Revenue Distribution Training Programs for previous years.

### **Trial Court Guidelines - Overview**

#### **Trial Court Guidelines:**

- Provide direction on the distribution of fines, fees, forfeitures, penalties, and assessments from criminal and civil violations.
- Updated at least once a year.
- Required by California code.
- Consist of nine distribution tables.
  - Each table is preceded by a narrative, as well as any special rules or background information that may apply.
  - Narratives provide guidance on questions.

#### Trial Court Guidelines – Overview, cont.

#### **Changes to Trial Court Guidelines**

- Majority of changes to the Trial Court Guidelines happen through the annual legislation process.
- After each legislation cycle, Policy Unit reviews the legislations for Trial Court distribution related changes and includes the relevant codes that were added or amended or repealed.
- A new Revision to the Guidelines is published at the beginning of every year.
- A Summary of Changes to the Guidelines is also published at the beginning of every year.

## Trial Court Revenue Distribution Guidelines

#### The Trial Court Revenue Distribution Guidelines provide

direction on the distribution of fees, fines, forfeitures, penalties, and assessments resulting from criminal and civil violations.

(Government Code §71380)

### **Types of Trial Court Revenue**

Fees – a sum paid or charged for a service

**Fines** – a sum imposed as punishment

**Forfeitures** – the loss of property or money through seizure

**Penalties/Assessments** – a sum imposed as punishment in addition to a fine

## Standard Criminal/Traffic Fine Equation

Base Fine + Base Fine Enhancements

#### Total Base Fine

=

+ Penalties (State, Local, EMS, DNA, Construction, etc.) + State Surcharge + Fees and Assessments = Total Bail or Fine

## Fines, Penalties, and Assessments: Part I

Base fines are typically increased by the following:

State Penalty: \$10 for every \$10\*
Local Penalty: Up to \$7 for every \$10\*
EMS Additional Penalty: \$2 for every \$10\*
State & Local DNA Penalties: \$5 for every \$10\*
State Court Facilities Construction Penalty: \$5 for every \$10\*
\*(or portion thereof – round UP)

In other words, up to **\$29 for every \$10** in base fine (or portion thereof) is added, plus **State Surcharge** (20% of the base fine).

These penalties apply to all criminal fines unless otherwise specified.

## Fines, Penalties, and Assessments: Part II

All criminal convictions are subject to:

Criminal Conviction Assessment: (\$35/infractions; \$30/felonies and misdemeanors)

**Court Operations Assessment:** (\$40)

These apply only to convictions. They do **<u>not</u>** apply to offenses adjudicated in juvenile proceedings, unlike the penalty assessments on the previous slide.

#### Sample Traffic Fine: Vehicle Code § 24400(b)

"A motor vehicle, other than a motorcycle, shall be operated during darkness, or inclement weather, or both, with at least two lighted headlamps..."

Base Fine:		\$ 35
State Penalty (\$10 x 4):	\$40	
Local Penalty (\$7 x 4):	\$28	
DNA Penalties (\$5 x 4):	\$20	
Court Construction Penalty (\$5 x 4):	\$20	
EMS Penalty (\$2 x 4):	\$8	
Total Penalties:	\$116	
State Surcharge (\$35 x 20%):		\$7
Criminal Conviction Assessment:	\$35	
Court Operations Assessment:	\$40	
Total Assessments:		\$ 75
TOTAL BAIL/FINE:		\$233

## \*•**Pol** #1

Which statement about the distribution worksheets is **false**:

- a. A "one size fits most" worksheet is unfeasible because distributions are complex.
- b. Function/use of the distribution worksheets and the TC-31 form is the same.
- c. The same workbook is used to train and to test distributions.
- d. New, additional worksheets are not created because existing ones are representative of the typical distribution types.



### **Distribution of Trial Court Revenue**

**PEN § 1463.001** tells how the collected fines, penalties, service charges, and allocations are distributed each month:

- Penalties and assessments added to base fines are distributed to the proper funds, according to law.
- Unless specified, base fines are distributed as follows:

**County arrests** are distributed 100% to **county**.

City arrests are split between city and county pursuant to <u>PEN § 1463.002</u>.

• Base fines <u>with</u> a specified distribution are allocated to the proper funds, as described in the Trial Court Guidelines.

## Penal Code §1463.002

#### PEN § 1463.002:

"The base fine amounts from city arrests shall be subject to distribution according to the following schedule:"

Sacramento	
Folsom	31
Galt	25
Isleton	13
North Sacramento	10
Sacramento	21
County percentage	26

Note that these percentages represent the <u>county's</u> share of the base fine. For cities and other local agencies not listed, the "County percentage" is used.

For example, the base fine resulting from an arrest by the Citrus Heights Police Department would be split 26% to Sacramento County and 74% to the City of Citrus Heights.

#### **Research: Four Steps**

**Step One:** Search the Guidelines using keywords or the code section to find the distribution.

**Step Two:** Confirm current law at <u>http://leginfo.legislature.ca.gov</u>.

**Step Three:** Access the link to the online FAQs at <a href="http://www.sco.ca.gov/ard\_trialcourt\_manual\_guidelines.html">http://www.sco.ca.gov/ard\_trialcourt\_manual\_guidelines.html</a>.

Step Four: Contact us at <a href="https://www.localgovPolicy@sco.ca.gov">LocalGovPolicy@sco.ca.gov</a>.

## Legislative Information: LegInfo

#### LegInfo, the free website for California laws and bills, can be found at: https://leginfo.legislature.ca.gov/

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## LegInfo: Researching the Codes

LegInfo allows one to enter a specific code section directly or browse through one of California's 29 codes.

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California Constitution - CONS			
Business and Professions Code - BPC	Financial Code - FIN	Probate Code - PROB	
Civil Code - CIV	Fish and Game Code - FGC	Public Contract Code - PCC	
Code of Civil Procedure - CCP	Food and Agricultural Code - FAC	Public Resources Code - PRC	
Commercial Code - COM	Government Code - GOV	Public Utilities Code - PUC	
Corporations Code - CORP	Harbors and Navigation Code - HNC	Revenue and Taxation Code - RTC	
Education Code - EDC	Health and Safety Code - HSC	Streets and Highways Code - SHC	
Elections Code - ELEC	Insurance Code - INS	Unemployment Insurance Code - UIC	
Evidence Code - EVID	Labor Code - LAB	Vehicle Code - VEH	
Family Code - FAM	Military and Veterans Code - MVC	Water Code - WAT	
	Penal Code - PEN	Welfare and Institutions Code - WIC	

### LegInfo: Viewing the Codes

### Here is a screenshot of Penal Code § 1463.26 as an example.

Code Search	Text Search											
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PENAL CO												
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month, to of, or upo amount e those fine Section 2 percent o authority to approv traffic flow transport agency fo	the traffic fund n the forfeiture qual to one-thin s and forfeiture 1655.6 of the V f the fines and to approve high e high-occupan v and traffic op	d of the city of bail by, rd of those es shall be t rehicle Code forfeitures h-occupanc acy vehicle l erations up on created his section.	y, an amount of any person of fines and forf transferred to e. If the arres shall be trans by vehicle lane lanes pursuan oon the state h pursuant to D	equal to o harged wit eitures sh the agene t for a vio ferred to t s pursuan at to Section highway so ivision 12	posited with the cou one-third of all fines ith a violation of Se- hall be transferred in ocy whose approval plation of either Sec the general fund of ht to Section 21655 ion 21655.6 of the N system within the ju 2 (commencing with 0, 1991.)	s and forfeit ection 21655 nto the gene is required ction 21655. If the county 5.6 of the Ve Vehicle Code urisdiction of	tures collecte 5.5 or 21655 heral fund of t for high-occu .5 or 21655.8 and 50 perc ehicle Code. I le shall be us of that agency	ed during th .8 of the Ve the county, upancy veh 8 of the Vel cent shall be Money rece red by that y. In counti	e precedir ehicle Code and an ar iicle lanes hicle Code e transferr sived by th agency for es where t	ing month upon e within that a mount equal to on state high was not with ed to the age e agency hav r the purpose chere exists a	n the co city, and o one-th ways put in a city, ency havi ing the a s of impr county	nviction an ird of rsuant to then 50 ng authority roving

### **Reading Entries in the Guidelines**

### Tables in the Guidelines include five or six columns listed below:

- **1.** Code Section The law involved, along with a description.
- **2. Violation/Situation** The laws being violated, or the circumstances in which the revenue is to be paid.
- **3. Distribution** Which agencies receive the revenue, and the percentages and/or conditions that apply.
- 4. Applicable Fund The fund receiving the revenue.
- 5. Fund Use/Special Provision Any limitations on use of the collected funds.
- 6. Priority of Installment Payments The priority given to paying this charge according to Penal Code § 1203.1d *(for criminal cases only)*.

# Reading Entries in the Guidelines, cont.

CODE SECTIO	N VIOLATION/SITUATION	DISTRIBUTION	APPLICABLE FUND	FUND USE/SPECIAL PROVISION
CIV 1798.155 -	Violations of CIV 1798.100-1798.199 by a business,			To offset costs incurred by the state
California Consume	service provider, or other person subject to civil penalty	100% to the State.	Consumer Privacy	courts and the Attorney General in
Privacy Act	of \$2,500 for each violation or \$7,500 for each		Fund.	enforcing
	intentional violation.			CIV 1798.100-1798.199.

### **CIVIL CODE**

DIVISION 3. OBLIGATIONS [1427 - 3273]

PART 4. OBLIGATIONS ARISING FROM PARTICULAR TRANSACTIONS [1738 - 3273]

TITLE 1.81.5. California Consumer Privacy Act of 2018 [1798.100 - 1798.199]

### 1798.155.

(a) Any business or third party may seek the opinion of the Attorney General for guidance on how to comply with the provisions of this title. (b) A business shall be in violation of this title if it fails to cure any alleged violation within 30 days after being notified of alleged

noncompliance. Any business, service provider, or other person that violates this title shall be subject to an injunction and liable for a civil penalty of not more than two thousand five hundred dollars (\$2,500) for each violation or seven thousand five hundred dollars (\$7,500) for each violation brought in the name of the people of the Sta

(\$7,500) for each intentional violation, which shall be assessed and recovered in a civil action brought in the name of the people of the State of California by the Attorney General. The civil penalties provided for in this section shall be exclusively assessed and recovered in a civil action brought in the name of the people of the State of California by the Attorney General.

(c) Any civil penalty assessed for a violation of this title, and the proceeds of any settlement of an action brought pursuant to subdivision (b), **shall be deposited in the Consumer Privacy Fund**, created within the General Fund pursuant to subdivision (a) of Section 1798.160 with the intent to **fully offset any costs incurred by the state courts and the Attorney General in connection with this title**.

(Amended (as added by Stats. 2018, Ch. 55, Sec. 3) by Stats. 2018, Ch. 735, Sec. 12. (SB 1121) Effective September 23, 2018. Section operative January 1, 2020, pursuant to Section 1798.198.)

### Updates to the Guidelines

Revision 35 of the *Trial Court Revenue Distribution Guidelines* was released in December 2024 and reflected changes due to legislation signed into law last year. The following slides include a list of those changes.

### **Updates Due to Legislation**

Added, Amended, or Removed	Code Section	Description
Amended	PEN 308	Change in fine amounts for violations of PEN 308 (a) and (b) relating to sale of tobacco products to persons under 21 years of age.
Amended	PEN 311.12	Minor language updates to reflect the expanded scope of some of the provisions within PEN 311, 311.2, and 311.11 to include matter that is digitally altered or generated by the use of artificial intelligence, as such matter is defined.
Added	PEN 1398	Corporate White Collar Criminal Enhancement fine in addition to any other penalty or fine provided by the law for corporations convicted of a misdemeanor or felony offense.
Amended	Table 5 - Introduction	Remove the reference to WIC 730.6(f).
Added	PEN 1202.4(r)	Corporations defined in PEN 1398 convicted of a misdemeanor or felony offense shall be imposed separate and additional restitution fine.
Amended	PEN 2085.5(a), (b)	Adding the operative date prior to January 1, 2025, for restitution fine imposed under WIC 730.6(b).
Amended	PEN 2085.5(c)	Updating WIC 730.6(h) to 730.6(b) for state prisoner owing a restitution order - deduction from State Prisoner Wages.
Amended	PEN 2085.5(d)	Updating WIC 730.6(h) to 730.6(b) for state prisoner owing a restitution order - deduction from County Prisoner Wages.
Amended	PEN 2085.5(e)	Renumbering from PEN 2085.5(g) to PEN 2085.5(e).
Amended	PEN 2085.5(f)	Renumbering from PEN 2085.5(h) to PEN 2085.5(f).

Added, Amended, or Removed	Code Section	Description
Amended	PEN 2085.6(a)	Adding the operative date prior to January 1, 2025, for restitution fine imposed under WIC 730.6(b).
Amended	PEN 2085.6(b)	Updating WIC 730.6(h) to 730.6(b) for restitution order imposed.
Amended	PEN 2085.7(a)	Adding the operative date prior to January 1, 2025, for restitution fine imposed under WIC 730.6(b).
Amended	PEN 2085.7(b)	Updating WIC 730.6(h) to 730.6(b) for restitution order imposed.
Amended	WIC 730.6(b)	Renumbered 730.6(h) to WIC 730.6(b)
Removed	WIC 730.6(b)	Repeal of various fines upon conviction of one or more felony offenses or one or more misdemeanor offenses.
Removed	WIC 730.6(q)	Administrative fee of up to 10% imposed by the county Board of Supervisors to collect restitution fine is repealed.
Removed	WIC 1752.81(b)	Restitution fine imposed on a juvenile ward is repealed.
Removed	WIC 1752.81(c)	Restitution order imposed on a juvenile ward is repealed.
Removed	WIC 1752.81(d)	Restitution fine or order imposed on a juvenile ward is repealed.
Removed	WIC 1752.82	Restitution fine or order imposed on a juvenile ward is repealed.

Added, Amended, or Removed	Code Section	Description
Amended	GOV 76104.6	The cutoff date for the collection of the DNA Identification Penalty Assessment is updated to January 1, 2028.
Added	BPC 21302	Various civil penalties for violations of chapter 8.5 of Division 8 of the Business and Professions Code regarding Consumer Wheelchair Right to Repair. The penalty collected shall be paid to the office of the Attorney General or the treasurer of the county depending on who brings the action.
Amended	BPC 22949.85	Minor language update to reflect the change in heading of the Chapter 40 to Fair Investment Practices by Venture Capitol Companies.
Added	BPC 22949.92.1	Violation of BPC 22949.92.1 shall be subject to a civil penalty not to exceed \$10,000 for each closure of the covered establishment. The distribution of the penalty shall be as stipulated in BPC 22949.92.1(c)(1)(B).
Amended	BPC 22958	Changes in Civil Penalties for sale of tobacco products to persons under 21 years of age.
Added	BPC 26152.2	Violation of BPC 26152(d),(e),(f), and (g) or HSC 111926(b) shall result in civil penalties by an unlicensed cannabis business or unregistered business engaged in the sale of products that contain industrial hemp. The civil penalties shall be distributed as stipulated in BPC 26038(d).
Added	CIV 799.12	Any entity that willfully violates CIV 799.12 shall be liable to the homeowner, resident, or other party for actual damages occasioned thereby, and shall pay a civil penalty to the homeowner, resident, or other party in an amount not to exceed \$2,000.
Added	FAC 12997.8	Civil penalty for violation of FAC 12978.7 regarding the sale or use of a first-generation or a second-generation anticoagulant rodenticide. Civil penalties to be deposited in Department of Pesticide Regulation Fund.
Amended	FGC 12025(a)	Change of language from Controlled Substances to "cannabis or cannabis products" and an update in one of the fund names.
Amended	FGC 12025(b)	Change of language from Controlled Substances to "cannabis or cannabis products" and an update in one of the fund names.

Added, Amended,	Code	Description
or Removed	Section	Description
Added	GOV 65009.1	Violation of the adoption of housing element revisions pursuant to the schedule set forth in GOV 65588(e) shall be subject to civil to be deposited into the Building Homes and Jobs Trust Fund. Additionally, all costs of investigating and prosecuting this action shall be awarded and paid to the Public Rights Law Enforcement Special Fund.
Added	HSC 25258.6	A violation of article 15 (commencing with HSC 25258) of Chapter 6.5 of Division 20 of HSC is punishable by a minimum civil and administrative penalty to be deposited into T.A.M.P.O.N. Act fund.
Amended	HSC 42403	Civil Penalties for violations of air pollution laws by Nonvehicular sources.
Added	HSC 104559.1(n)	The Attorney General may seek injunctive relief and civil penalty not to exceed \$50,000 and recover reasonable attorney's fees, investigation costs, and expert fees against an entity or individual for false certification of a brand style that lacks a characterizing flavor. Civil Penalties to be distributed to Public Rights Law Enforcement Special Fund.
Added	HSC 104559.1(o)	Civil penalties for violation of laws regarding sale of tobacco product not appearing on the Unflavored Tobacco List (UTL) or any tobacco product flavor enhancer to any retailer, wholesaler, or other person for sale in California by a distributor or wholesaler. Civil Penalties to be distributed to Public Rights Law Enforcement Special Fund.
Amended	HSC 104559.5	Updated numbering to remove the reference to paragraph 1 due to changes made to BPC 22958(a).
Amended	LAB 181	Updating the distribution of the recovered monies for violation of LAB 181.
Amended	WAT 1845	Civil penalties changed to \$2,500 per each day for violations occurring not during conditions mentioned in WAT 1845(b)(1)(A).

Added, Amended,	Code	Description
or Removed	Section	Description
Amended	WAT 1846	Violations of term or condition of a permit, license, certificate or registration issued under WAT 1000-5976 subject to liability not to exceed \$1,000 for each day in which the violation occurs. For the violation of a regulation or order adopted by the State Water Resources Control Board, that constitutes the diversion of water contrary to a curtailment order adopted by the board, a person or entity may be liable for the fines as stipulated.
Removed	GOV 6223	Civil penalty pertaining to presenting for recording or filing with a county recorder a deed, instrument or other document related to a conveyance of federal land without a certificate of compliance from the State Lands Commission is repealed.
Amended	GOV 70615	A fee of \$25 for an appeal under Section 22438 of the Vehicle Code of a hearing officer's determination regarding a civil penalty for an automated speed violation, as defined in Section 22435 of the Vehicle Code. This section shall remain in effect only until January 1, 2032, and as of that date is repealed.

## **Frequently Asked Questions (FAQ)**

Each training generates questions from the audience. SCO and the Judicial Council have compiled the most common ones from training sessions since 2013 into a single document.

### On the SCO Trial Court Website.

On the Revenue Distribution Training Website

### 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 F

#### TC-31 Forms and Instructions

- Remittance to the State Treasurer (TC-31) Accounting Form 3 \*Updated 07.28.2022
- Suidelines for Revised TC-31 Forms S
- TC-31 Frequently Asked Questions (FAQs)
- TC-31 Submission Training

### Check Trial Court Revenue Distribution Resources:

- Uniform Bail and Penalty Schedules
- <u>Revenue Distribution Worksheets</u>
- FAQs: Trial Court Revenue Distribution 1
- Crosswalk Guide

This tool was developed to index the Trial Court Revenue Distribution Guidelines ( distribution resources, tying the distribution guide's code descriptions and associat Penalty Schedule, Judicial Council distribution worksheets, and FAQs.

## Frequently Asked Questions (FAQ), cont.

The Master FAQs contain over 200 responses in eight categories:

- A. General Questions
- **B.** Guidelines
- C. Statutes
- D. Parking

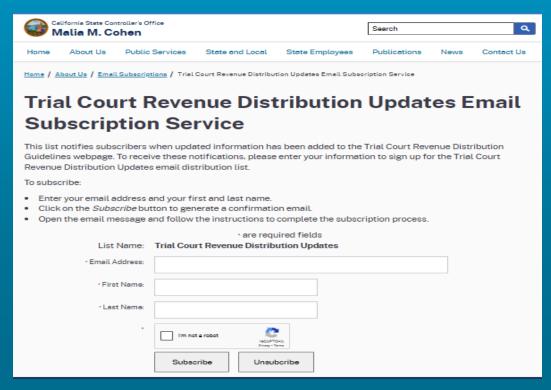
- E. Collections
- F. Distribution Calculations
- G. Distribution Spreadsheets
- H. Audits

Each entry includes the date it was last updated. Responses may change with new legislation or policy, so be cautious in relying on older responses.

### **Listserv Notifications**

To receive automatic notification of updates to the Guidelines, including Urgency Legislation updates, please visit our website at:

http://www.sco.ca.gov/ard\_trial\_courts\_notification\_email.html

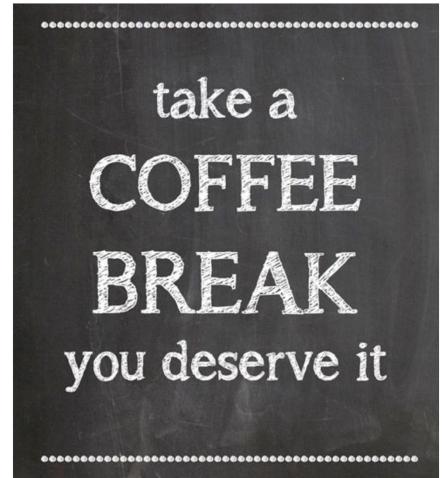


## SCO Distribution Contact Information

If you have any questions related to trial court revenue distribution, please email <u>LocalGovPolicy@sco.ca.gov</u>

> MALIA M. COHEN California State Controller





## Collections

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### Court Ordered Debt Collections Program Update



### STATE OF CALIFORNIA Franchise Tax Board

### **Program Overview Objectives**

- **Background and Funding**
- **Program Eligibility and Enrollment**
- How the Program Works
- Automated System Process
- **Collection Cycle and Collection Notices**
- **Distribution of Funds**
- **Online Services**
- Keys to our Success
- Legislation and Revenue Update
- Program Support





## Background



In 1994, the California State Legislature authorized the Franchise Tax Board to collect delinquent court-ordered debt as a pilot program.



2004

In 2004, the Legislature made the program permanent and expanded it statewide. (California Revenue and Taxation Code Sections 19280–19282).

# Funding

Funding is provided by the participating courts and agencies.





## Debt Type Referrals

All forms of fines, penalties imposed by state or local authorities, bail amounts, and forfeitures. All offenses involving a violation of the Vehicle Code, and any amounts due pursuant to Section 903.1 of the Welfare and Institutions Code.

## Enrollment



### Memorandum of Understanding



Testing

Onboarding



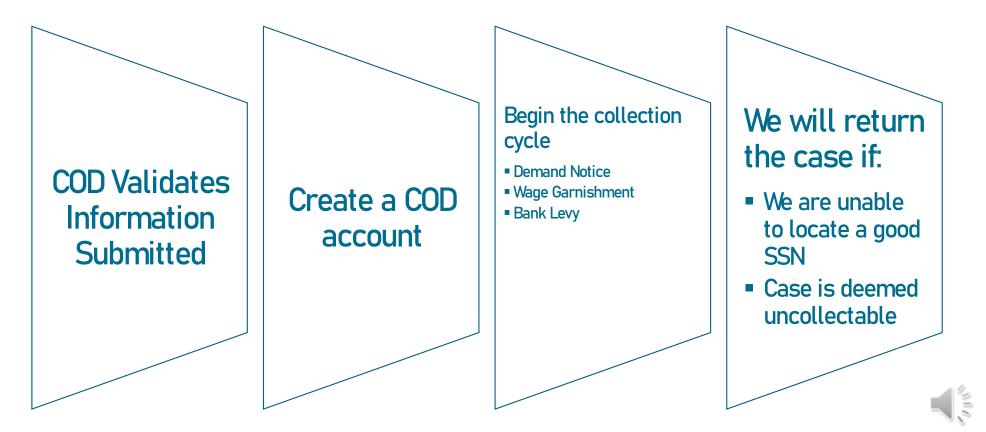


## **Debt Criteria**

The following criteria must be met when submitting cases: Cases must be 90 days or more delinquent Minimum case balance must be \$25.00 Minimum account balance due of \$100.00 All submissions must include debtor's first and last name Must have either a social security number, date of birth, or drivers license number Addresses must be complete

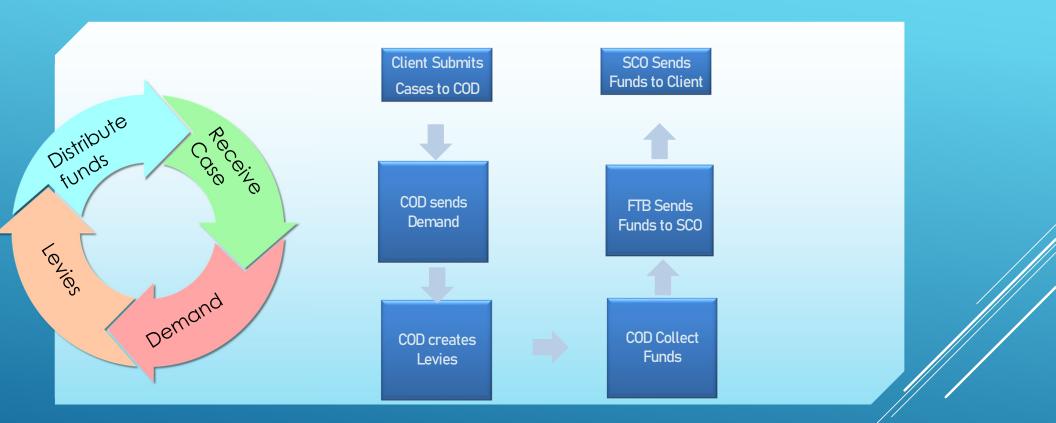
### How the Program Works





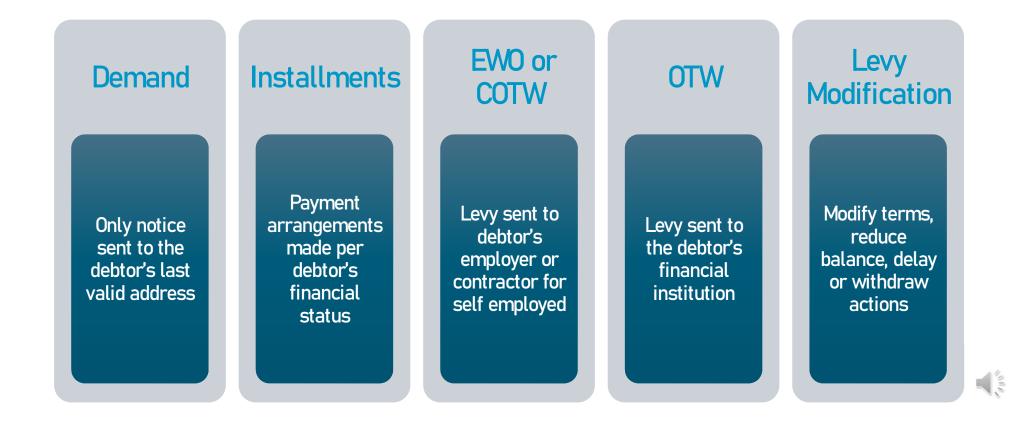
## **Automated System Process**





### **DETAILED COLLECTION CYCLE**

### **Collection Notices**





## **Distribution of Funds**

Payments collected are pro-rated

If a debtor has multiple cases with you, or cases in addition to yours with another county, the money is prorated and disbursed among all cases with the largest case balance receiving the largest portion.

County 1

County 2

### **Aged Case Recall Process**

### Case is returned to client if no activity for up to 24 months

COD will return/withdraw the case sooner if:

- Case is deemed uncollectable
- Client withdraws the case
- Event related activity



# **Online Services**

### Make a payment

Court-ordered debt

### Make a court-ordered debt payment

Here are your payment options. You'll need information from the notice we sent you to complete your payment.

Log in to your My COD account to view your account details and payment options. This is the best way to handle your court-ordered debt.

### Log in to My COD Account

### Other payment options

### Pay by credit card

### Online

>

>

To pay online, visit ACI Payments to process our credit card payments. There's a 2.3% service fee.

#### Phone

800-272-9829 Weekdays, 8AM to 5PM

### Pay by check, money order, or cashier's check

### 🖂 🛛 Mail

#### Make sure you:

- Make payment payable to Court-Ordered Debt Collections,
- Write your full name, account number, and billing number on your payment, and
- · Mail your payment and the top part of your notice to:

Court-Ordered Debt Collections Franchise Tax Board PO Box 1328 Rancho Cordova, CA 95741-1328



## **Keys to Our Success**

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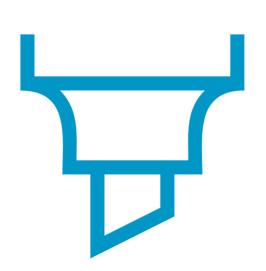




## **Program Legislative Update**

Court-Ordered Debt Collections (COD)

□ AB 1186 impacts to FTB COD





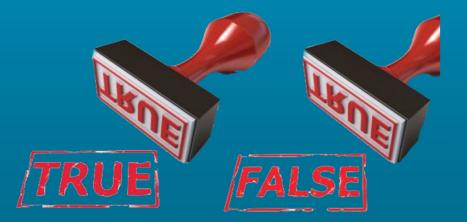
## **Case Inventory**

2024-2025 Fiscal Year Collection Totals						
Case Inventory		Collection Notices				
New Cases Received	670,920	Demand Notices	48,223			
Accepted Cases	597,027	Installment Agreements	119,682			
Withdrawn Cases	37,770	Bank Levies	38,220			
Returned Cases	234,567	Wage Garnishments	421,802			
Ending Inventory	324,690	Total Collection Activities	630,598			

## **Revenue Update**



### You can only send cases to COD once a year.





# **Program Support**

### **Court-Ordered Debt Client Services**

Phone: 916.845.7599

Email: <u>CODClientServices@ftb.ca.gov</u>

Jennifer Jacobsen, Program Supervisor 916.845.5118, <u>Jennifer.Jacobsen@ftb.ca.gov</u>

Lorena Benavidez, Program Supervisor 916.845.3513, Lorena.Benavidez@ftb.ca.gov





### Interagency Intercept Collection Program (IICP)



### STATE OF CALIFORNIA Franchise Tax Board

### Overview

FTB administers the Interagency Intercept Collection Program (IICP) on behalf of the State Controller's Office (SCO)

IICP has been in existence since 1975

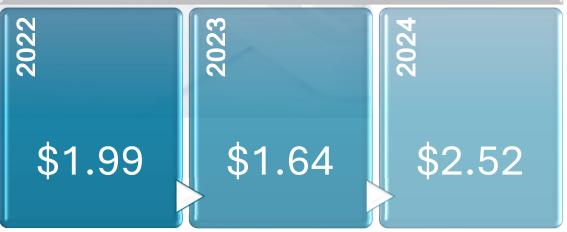
Low-cost collection alternative (fees vary each calendar year)

Different from other collection services

Additional revenue sources



#### FTB cost per successful offset



### Administrative Costs and Billing

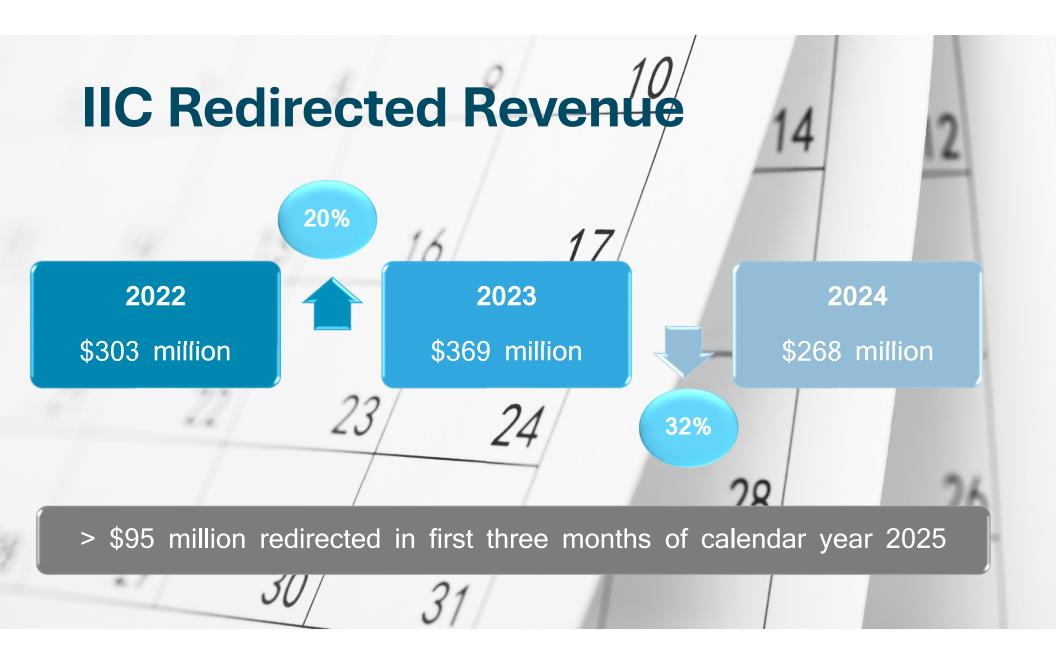
Cost is up to \$10 per successful offset

SCO and FTB calculate the program's annual cost

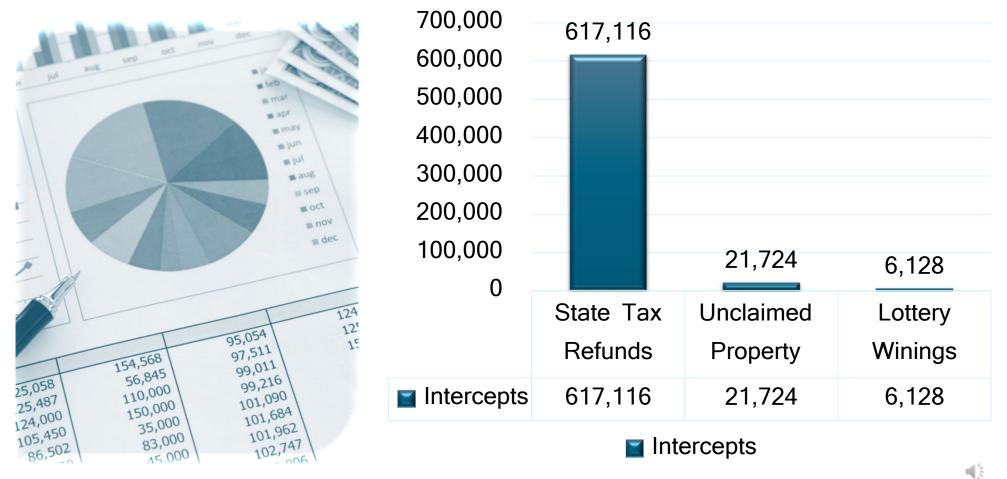
SCO sends a billing notice in April-May for any successful offsets that occurred during the previous calendar year

### **Revenue Sources**





### **2024 Intercepts**



# Legislative Impacts



AB 194 & SB 131 prohibit offsetting delinquent accounts against personal income tax refunds of individuals who received certain tax credits for taxable years beginning on or after January 1, 2024

- Earned Income Tax Credit (CalEITC)
- Young Child Tax Credit (YCTC)
- Foster Youth Tax Credit (FYTC)

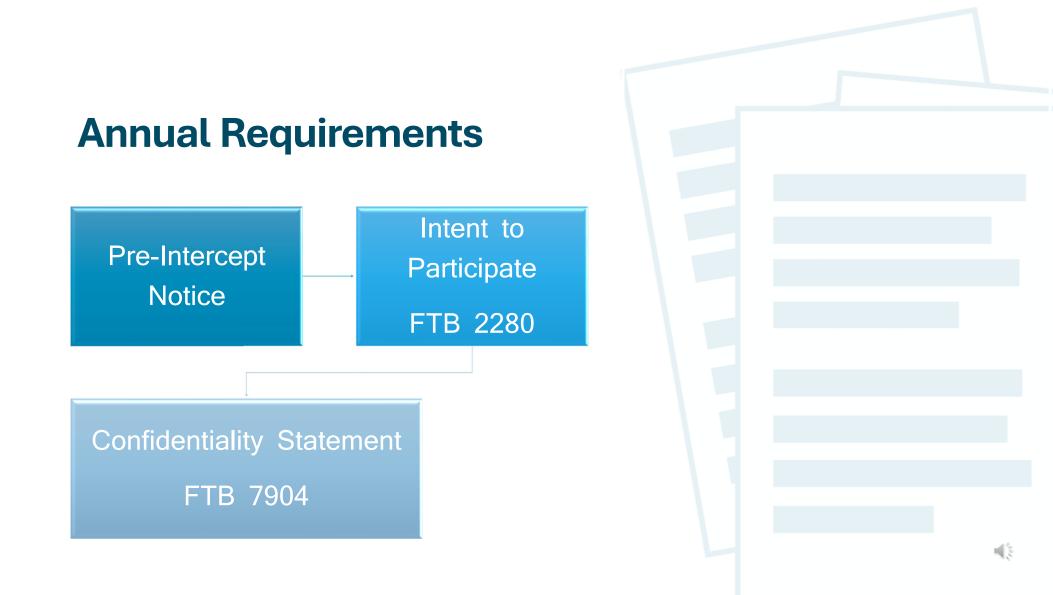




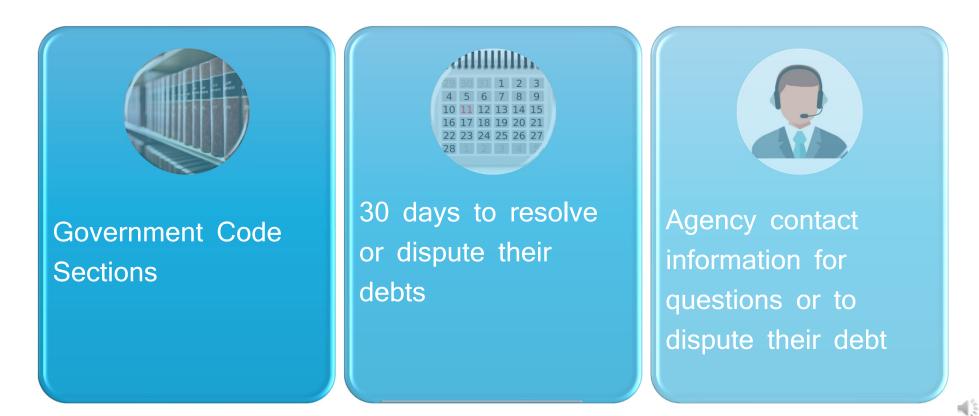
### **New Participation**

Agency sends the Initial Request to Participate to the State Controller's Office (SCO)

After SCO approves the Request to Participate, they will mail an approval notice to FTB and copy the requesting agency



### **Pre-Intercept Notice**



## **Agency Responsibility**

Certify	Certify program participation annually
Submit	Submit correct information for each debtor
Refund	Refund over collection
Respond	Respond to debtors
Maintain	Maintain and update debts
Due Process	Ensure due process before sending debt to IICP
Reimburse	Reimburse FTB for erroneous intercepts (reversals)

# True or False?

It's Poll Time!

Agencies are required to send a Pre-Intercept Notice to individuals before submitting new and returning debts to the Intercept program.



Agencies are required to send their debtors a Pre-Intercept Notice

The notice contains specific due process language

The notice allows debtors 30 days to resolve or dispute their debts, before an agency submits the debt to FTB for intercept

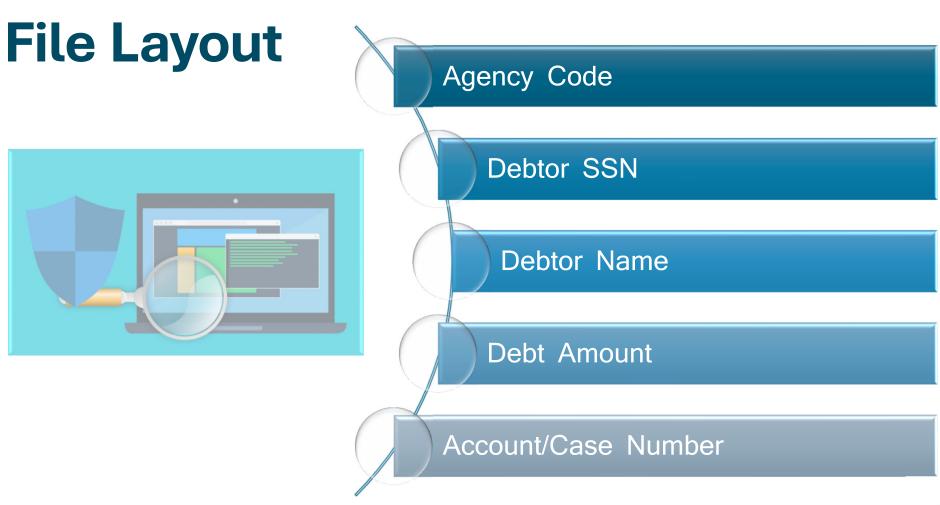
### SWIFT

Secure Web Internet File Transfer (SWIFT) is the only permitted method for file exchange

Agencies send their debts to FTB through SWIFT on a daily or weekly basis

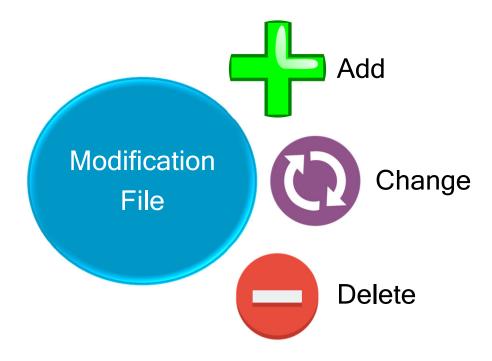
FTB Intercept Program sends reports through SWIFT







### **Modified Debtor Accounts**



### **Rejected Accounts**

IIC will send the agency a **Rejected Account Report/File** including the reason the account was rejected

**Common Errors:** 



- Invalid or duplicate data
- Data unavailable for matching
- Multiple SSAN matches found
- Name does not match

# True or False?



Program participants are encouraged to submit Annual Debtor Accounts in December for the new year. If an annual load file is not submitted, debts may be added during the calendar year.



FTB will accept debts during the calendar year through Modified Debtor Accounts process

FTB accepts modified debtor accounts mid-January to mid-December

All debts are purged annually at the end of the calendar year

### **Payments**



Agencies receive offset detail reports from FTB weekly



Agencies receive monthly disbursement payments by warrant from State Controller's Office

V

Agencies reconcile payments to detail reports

### Reversals

Under program requirements, participants agree to reimburse FTB for erroneous intercepts

IIC Program will send a monthly **Intercept Reversal Notice** advising the impacted agency of the reversal

The agency is expected to adjust their records to reflect the change

# **ID Lookup**

### Participation requires SCO approval

Different record layout for annual ID Lookup file

Requires additional data elements

ID Lookup annual file due in November Matching process extends processing timeframe Modifications accepted only for 'change' and 'delete'



## **Reports from FTB**

Annual Listing of Accounts

Rejected Accounts (error)

#### Weekly Offset Detail

- Personal income tax intercepts
- Unclaimed property intercepts
- Lottery intercepts



### **Secure Email**

Secure Email Service enables us to encrypt confidential state tax information and other private or sensitive FTB business emails before sending to customers outside our department

Intercept Program staff will use secure, encrypted email for debtor assistance referrals and monthly reversal notices



### **Debtor Assistance**

Agency Liaisons

**Dispute Resolution** 

Respond to debtors within 48 hours

# **Agency Liaison Support**



Available to agency liaisons by phone and email



Provide copies of report/files



Respond to participation inquiries



Assist in reconciling weekly reports to monthly payments



Process new agencies and assist with SWIFT



Answer billing questions



# **Collections Updates**

Don Lowrie, Budget Analyst



### **REPORT SUMMARY:**

- \$894.6 million in revenue: -\$633.7 million from nondelinquent accounts -\$260.9 million from delinquent accounts
- \$83.7 million in operating costs recovered
- \$181 million in delinguent debt satisfied by means other than payment
- \$315.8 million in uncollectible debt discharged from accountability
- \$5.3 billion outstanding debt balance

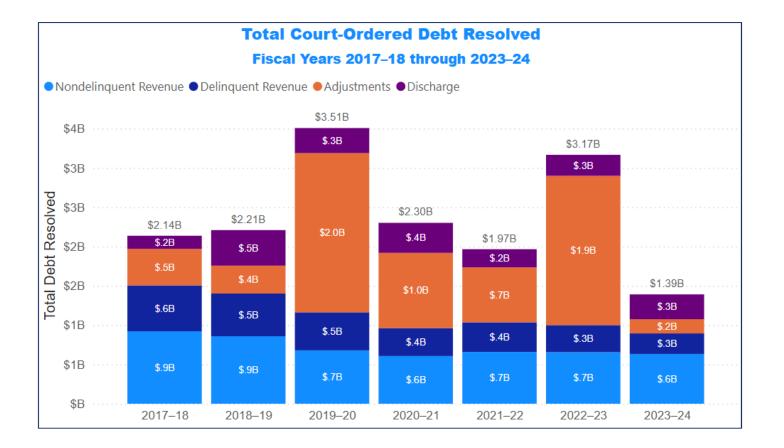
**Report on Statewide Collection, 2023-24** 



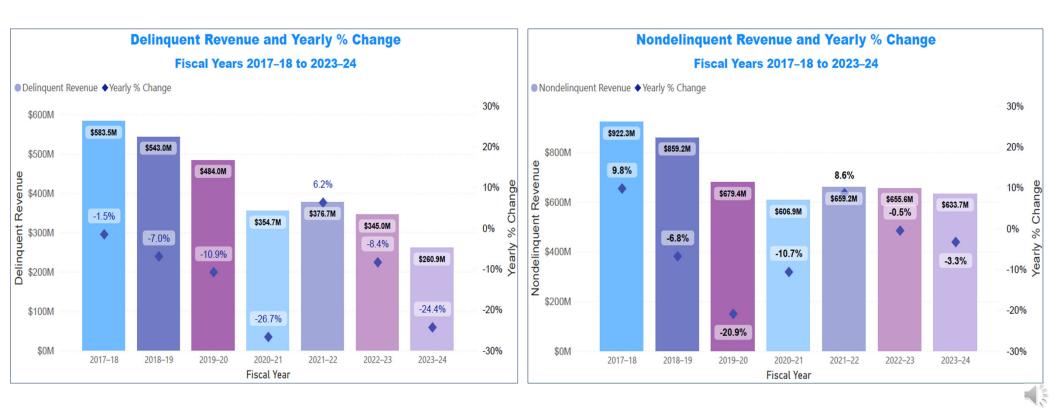
**Report on Statewide Collection of Court-Ordered Debt for Fiscal** Year 2023–24

Judicial Council of California

### **Statewide Collections Summary**



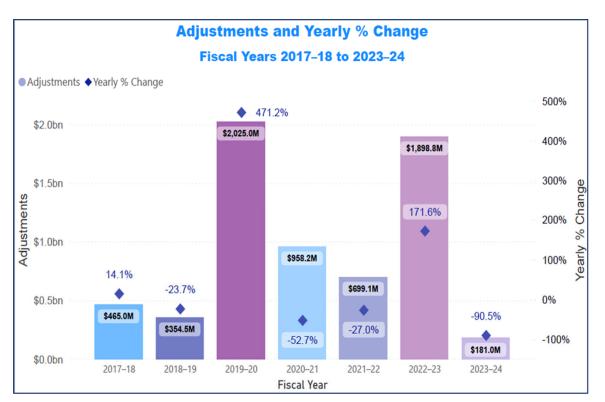
### **Total Revenue Collected**



### **Adjustments:**

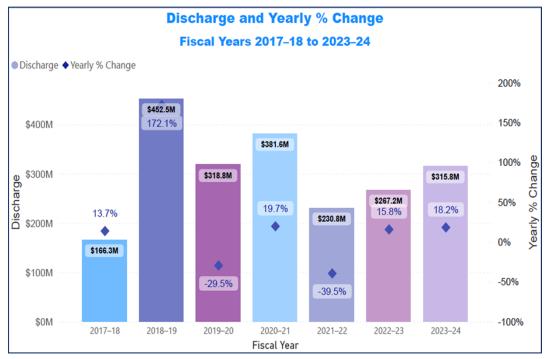
Record the resolution of court-ordered debt through means other than payment:

- Court waiver or reduction
- Ability to pay determination
- Community service or custody credits
- Vacated through legislation



# Discharge from Accountability:

- Is authorized and can be approved by responsible collecting entity (Government Code § 25257 and 25259.7)
- Relieves entity of obligation to actively pursue the debt, but individual remains liable for payment.
- Any balance that is too small to justify collections cost or likelihood of collection does not warrant the expense.
- Provides realistic accounting of outstanding debt.



# **Discharge Data**

**\$2.8B** Amount discharged since 2012

**2010** Year legislation authorized courts to approve discharge

**12** Number of collection programs that have discharged \$0

**\$5.3B** Total statewide uncollected delinquent debt (as of June 30, 2024)

**15.3%** Unpaid balance held by 12 programs with no discharge process implemented

# **Outstanding Balance**

**Outstanding Balance and Yearly % Change** Fiscal Years 2017-18 to 2023-24 Outstanding Balance Yearly % Change 20% \$10.6bn \$10.3bn \$10bn 10% 3.0% \$8.6bn -2.0% \$7.9bn ٠ \$7.7bn **Outstanding Balance** 0% \$8bn Change 1.9% -8.9% -2.0% -10% \$6bn \$5.4bn \$5.3bn % -20% Yearly -18.3% \$4bn -30% ٠ -29.5% \$2bn -40% -50% \$0bn 2017-18 2019-20 2020-21 2021-22 2022-23 2023-24 2018-19 **Fiscal Year** 

A DAY

# \*•**Poll** #2

How should cases with court-ordered debt balance of less than \$10 be handled?

- a. Refund the amount to payee
- b. Discharge from accountability
- c. Deposit balance in program bank account (remit to state)

0

### **Victim Restitution**

- Victim restitution (VR) collection costs are not recoverable under Penal Code section 1463.007.
- Distribution of VR payments is first priority under Penal Code section 1203.1(d).
- Collection of VR is Probation Dept., or court responsibility, generally.
- Discharge from accountability is not recommended.





# Ability to Pay (ATP) Update

Nicholas Duffy, Fiscal Analyst





As of July 1, 2024, all 58 courts have been onboarded to the MyCitations program.

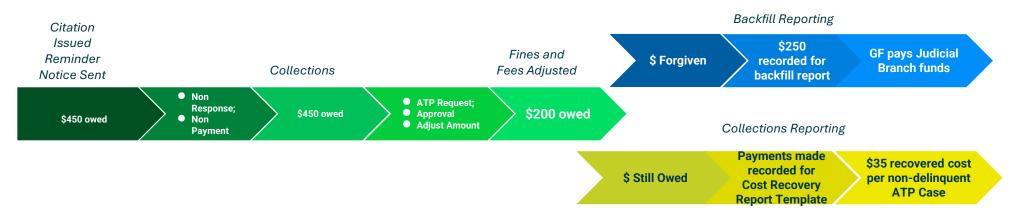


# **ATP Determinations: Delinquent Cases**





## **ATP Determinations: Non-Delinquent Cases**

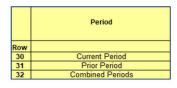




# Ability to Pay (AtP) Section



• ALL data calculated by Period. Current, Prior, and Combined:



• Nondelinquent, delinquent, and combined revenue totals collected from online and in-person (paper form) AtP requests:

Online ATP Revenue: Nondelinquent	Online ATP Revenue: Delinquent	Online ATP Revenue: Combined	In-Person ATP Revenue: Nondelinquent	In-Person ATP Revenue: Delinquent	In-Person ATP Revenue: Combined
Col. AH	Col. Al	Col. AJ	Col. AK	Col. AL	Col. AM
		3.			-
					-
·	-	-	-	-	-

• Number of cases and costs claimed for nondelinquent AtP cases, from Online and In-Person (paper form) requests:

Online ATP Cases w/ Installment Payments: Nondelinquent	Online ATP Installment Costs Claimed: Nondelinquent	In-Person ATP Cases w/ Installment Payments: Nondelinquent	In-Person ATP Installment Costs Claimed: Nondelinquent
Col. AN	Col. AO	Col. AP	Col. AQ
-	-	-	-

# Your ATP Questions



Do we need to report any additional credits received if a defendant is approved for ATP and a credit adjustment approval, and then offered an additional credit if certain conditions are met?



How are courts handling subsequent ATP applications without any change in financial circumstances? For example, defendant submits duplicate applications after their ATP extension to pay timeline runs out to avoid case going back to the collection agency.





# **10-minute stretch break...**

# Report to State Controller of Remittance to State Treasurer (TC-31)



## MALIA M. COHEN California State Controller



- TC 31 Process
- Resources and Links
- Tips
- Contacts

### TC – 31 Process

#### 1. Counties

- Remit money (EFT, wire transfer, or a check) to State Treasurer's Office
- Submit a TC-31 form signed by an authorized officer

### 2. State Treasurer's Office (STO)

- Deposit the money
- Keep the TC-31 form; send back-ups to SCO
- Scan the TC-31 and email to SCO Bureau of Fi\$Cal Systems and Transactions (BFST)

#### 3. SCO – Bureau of Fi\$Cal Systems and Transactions (BFST)

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

#### 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

#### 5. SCO – Bureau of Fi\$Cal Systems and Transactions (BFST)

- Process the TC-31 forms
- Send the TC-31 forms to SCO-Key Data Operators for input into the fiscal system

### 4. SCO – Tax Accounting Unit

- Review the TC-31 forms for accuracy and timeliness
- Return the TC-31 forms to SCO BFST
- Prepare billing notices for delinquent remittances

### TC – 31 Resources

### https://www.sco.ca.gov/ard\_trialcourt\_manual\_guidelines.html

#### **Revenue Distribution Training Program**

• Training Materials, Frequently Asked Questions, and Judicial Council Distribution Worksheets 27

#### **TC-31 Forms and Instructions**

- Remittance to the State Treasurer (TC-31) Accounting Form \*Updated 01.22.2025
- 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 <u>Trial Court</u> <u>Revenue Distribution email subscription webpage</u> *C*.

To receive notification of updates to the TC-31 form, please visit the TC-31 Updates email subscription webpage 2.

### TC – 31 Resources

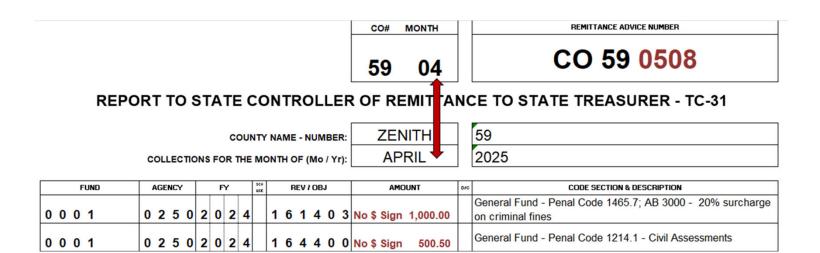
### Delinquent Date Schedule https://www.sco.ca.gov/ard\_state\_accounting.html

### **Accounting Forms and Information**

### Accounting

- eFITS Electronic Fiscal Input Transaction System
  - <u>FAQ</u> 🗗
  - <u>eFITS Log-In</u> ♂
- Agency Trust On-line Inquiry Instruction | PowerPoint (PowerPoint presentation requires MS PowerPoint software)
- Delinquent Date Schedule for Remittance Advices
  - Fiscal Year 2024-25 \*NEW!
    - Fiscal Year 2023-24
- <u>Report to State Controller of Remittance to State Account (TC-47)</u> | EXCEL

- Use a separate Remittance Advice Number for each page of your form and do not repeat numbers.
- Month Name and Number (two digits) should match.
- Do not put dollar signs (\$) next to the amounts.



Monthly TC-31 forms should be dated for the month of collection, not the date of remittance.

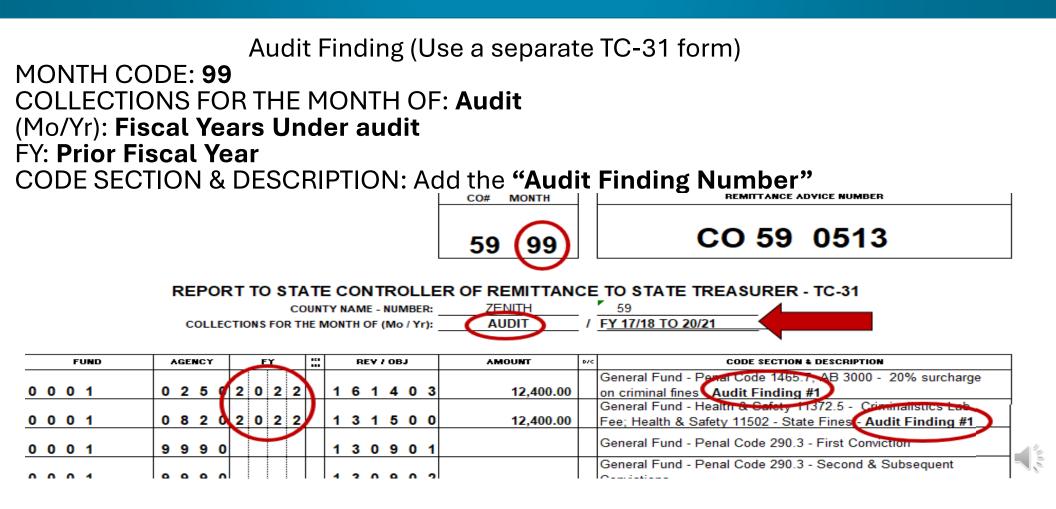
			C	REMITTANCE ADVICE NUMBER				
				59 01	CO 59 0509			
REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER - TC-31								
		COUNT	Y NAME - NUMBER:	ZENITH	59			
	COLLECT	IONS FOR THE M	IONTH OF (Mo / Yr):	JANUARY /	2025			
		II						
FUND	AGENCY	FY	REY / OBJ	AMOUNT				
	0 2 5 0	2024	161403	1.000.00	General Fund - Penal Code 1465.7; AB 3000 - 20% surcharge			
0 0 4			101403	1 000 00 1				
0001	0250			1,000.00	on criminal fines			
					General Fund - Health & Safety 11372.5 - Criminalistics Lab			
0001		2024	131500	500.50				
		2024	131500		General Fund - Health & Safety 11372.5 - Criminalistics Lab			

TC-31s are based on the fiscal year (July 1–June 30); "2024" is the correct entry for FY 2024-25 collections.

# • **Pol** #3

## The fiscal year for May 2025 collections is: a.2024 b.2025





Interest/Penalty Remittances

As a result of: a) Audit b) Delinquent Remittance – Regular Collections

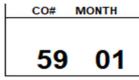
Please submit <u>separately</u> from the regular collections.

Use the TC-31 form sent with the billing letter.

Enter the <u>current</u> fiscal year for all penalty/interest remittances.

The total amount at the bottom of each page must be a positive number.

Negative entries must be submitted with supporting documents.



REMITTANCE ADVICE NUMBER

CO 59 0516

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

COUNTY NAME - NUMBER: ZENITH COLLECTIONS FOR THE MONTH OF (Mo / Yr): January /

59 / **2023** 

FUND	AGENCY	FY "	REV / OB	ı –	AMOUNT 6/C CODE SECTION & DESCRIPTION			
					Domestic Violence Restraining Order Reimbursement Fund		Domestic Violence Restraining Order Reimbursement Fund -	
0641	0820	2022	2995	0 0	5,000.00 Penal Code 1203.097			
					Domestic Violence Training and Education Fund - Penal Cod		Domestic Violence Training and Education Fund - Penal Code	
0642	4 2 6 5	2022	1317	0 0	377.00		1203.097	
						Pharmacy Board Contingent Fund - Business & Professions		
0767	1 1 1 1	2022	1317	0 0	(5,376.99)	C	Code 4236-4414	
			тот	AL	0.01			
I			1					

### **Signature and Contact Information**

The signature on the TC-31 forms may be an original wet signature, electronic signature, or a signed and scanned copy.

Unsigned forms are not processed.

Complete all fields clearly at the bottom of the TC-31 form.

	TOTAL	7,700.00			
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) John Doe					
OFFICIAL TITLE	DA	TE			
Auditor-Controller	5/	5/2023			
CONTACT PERSON					
Mary Smith	Msmith@county.c	org			
PHONE	E-MAIL ADDRESS				
(916) 123-4568					
ADDRESS					
8910 X Street, City, CA	PXXXX				
Earm CA 25 Day 6/2021		Dage 1 of 2			

# TC – 31 Submission

### Submit your TC-31 forms to:

OR

CA State Treasurer's Office CTSMD-Financial Services Section 901 P Street, 2<sup>nd</sup> Floor, Room 213-B Sacramento, CA 95814 CA State Treasurer's Office CTSMD-Financial Services Section P.O. Box 942809 Sacramento, CA 94209-0001

### DO <u>NOT</u> submit your TC-31 forms to the State Controller's Office.

For electronic payment inquiries, please email STO: <u>CTSMD In Out Wires@treasurer.ca.gov</u> cc: <u>finserv@treasurer.ca.gov</u>

## TC – 31 Contacts

Tax Accounting Unit: TC-31

lgpsdtaxaccounting@sco.ca.gov

Tax Programs Unit:

**Audit Finding Payment** 

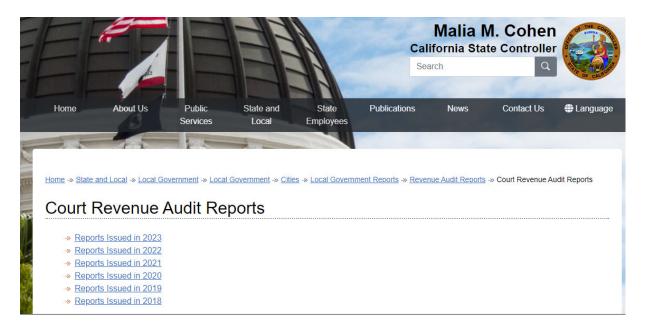
lgpsdtaxprograms@sco.ca.gov



### **Court Revenue Audits**

### Court Revenue Audit Reports can be found at:

### http://www.sco.ca.gov/aud\_court\_revenues.html





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### **Court Revenue Audits**

- Status of Audits
- Audit Process
- Common Audit Findings

### **Status of Court Revenue Audits**

- Final Reports Issued: 3
- Reports in Progress:
   4
- Audits in Progress: 10
- Next in Queue:

San Francisco	San Joaquin
Monterey	Tulare
San Diego	Sonoma

For 2025, we issued 3 reports, with 25 findings and 2 observations, identifying \$61,000 in underremitted revenues.

For 2024, we issued 15 reports, with 86 findings and 2 observations, identifying \$4.7M in underremitted revenues.

### **Court Revenue Audit Process**

- Initial Contact and Start Letter
- Entrance Conference
- Preliminary Fieldwork and Internal Control Review
- Analytical Review of Revenues
- 50% Excess of Qualified Revenues
- Distribution Testing
- Parking Testing
- Exit Conference
- Audit Report



### **Common Audit Findings**

- Priority of Installment Payments
- Incorrect Collection of Parking Surcharges
- Bonded Indebtedness
- 50% Excess of Qualified Revenues



### **Priority of Installment Payments**

### Payment priority is set forth in PC section 1203.1d\*

- 1) Restitution ordered to victims (PC section 1202.4[f])
- 2) 20% State Surcharge (PC section 1465.7)
- 3) Any fines, penalty assessments, and restitution fines (PC section 1202.4[b])
- 4) Other reimbursable costs (Court Operations Assessment, Criminal Conviction Assessment, County/Court Fees, etc.)
- \* Payment priority for individual fines and penalties is included in the SCO Distribution Guidelines.



### **Parking Surcharges**

### State and County Parking Surcharges

- GC 76000(b) County Courthouse Construction Fund \$1.50\*
- GC 76000(b) County Criminal Justice Facilities Construction Fund \$1.50
- GC 76000(c) County General Fund \$2.00 (\$1 from LCCF and LCJF)
- GC 70372(b) State Court Facilities Construction Fund \$4.50
- GC 76000.3 State Trial Court Trust Fund \$3.00

\*Removed upon transfer of the courthouse to JCC or when bond debt has been paid off

### **Bonded Indebtedness**

Counties must perform the following upon making final payment of the bonded indebtedness of court facilities

- Transfer any amount in the Courthouse Construction Fund to the State Court Facilities Construction Fund (GC 70402[a]).
- Reduce the seven-dollar local penalty (GC 76000[e]).
- Remove the \$1.50 parking surcharge for the Courthouse Construction Fund (GC 76000[d])

### **50% Excess of Qualified Revenues**

The Traffic Violator School Fee (VC 42007) line item must include the following revenues collected from TVS cases:

- VC 42007 TVS Fee;
- GC 76100 Courthouse Construction Fund (\$1 penalty);
- GC 76101 Criminal Justice Facilities Construction Fund (\$1 penalty);
- GC 76104 Emergency Medical Services Fund;
- GC 76000.5 Emergency Medical Services Fund; and
- VC 42007(c) City Base Fines.

### **50% Excess of Qualified Revenues**

When using resources included in the JCC's annual instructions, make sure to not apply the qualified revenue percentage twice to revenues.

Fiscal	Select Fiscal Year			
Year:	Phone			
Name:	Number:			
County:	Select County E-Mail Address:			
CODE SECTION	DESCRIPTION	REVENUES COLLECTED <sup>4</sup>	CALCULATION	ADJUSTED QUALIFIED REVENUE
GC 27361(b)	Recording and indexing fees (ROR <sup>1</sup> Account No. 1510)		100% of collections	0.00
GC 76000(c)	\$1.00 of each \$2.50 collected from every parking offense to be deposited to the county general fund (ROR Account No. 1510_010)		100% of collections	0.00
	NOTE: Please indicate if your county has any of the construction fund	ls listed below:		
	a) Courthouse Construction Fund (GC section 76100):	•		
	b) Criminal Justice Facilities Construction Fund (GC section 76101):	•		
PC 1463.001	Base fines and forfeitures (other than parking) - collections resulting from county arrests (ROR Account No. 1550)		75% of collections	0.00
PC 1463.001	Base fines and forfeitures (other than parking) - county percentage of collections resulting from city arrests pursuant to PC 1463.002 and PC 1463.28 - <i>If applicable</i> (ROR Account No. 1550)		75% of collections	0.00
PC 1464	State penalty assessments - DOES NOT include fish and game amount (ROR Account No. 1555_030)		30% of collections	0.00
VC 42007	Traffic violator school fees - Total amount collected (ROR Account No. 1500)		77% of collections	0.00
VC 42007.1	Traffic violator school \$49 fee (ROR Account No. 1501)		49% of collections	0.00
	Total, Qualified Revenue Contributed to 50/50 Excess Split Calculat	ion <sup>3</sup>	_	\$0.00
	LESS: Revenue-base MOE amount for your county <sup>2</sup>		-	\$0.00
	Excess amount (qualified revenue less revenue-base MOE amount)		_	0.00
	AMOUNT TO BE TRANSFERRED TO STATE CONTROLLER (Excess amount divided by 2)			0.00





# **CRT Review Project Update**

## **Working Group Review Update**

Item 1: Update Collections Best Practices

Item 2: Standardize discharge from accountability process

Item 3: Consolidate collections activities categories

Item 4: Amendment(s) to Penal Code section 1463.007

Item 5: Amendment(s) to Government Code section 68514

Item 6: Other collections-related matters

### **Group Recommendations**

### • Amendments to Collections-Related Statutes:

- o Penal Code § 1463.007
- Government Code § 68514
- Changes to Collections Reporting Template applied to the 2026-27 reporting period
- Invitation to Comment:
   <a href="https://courts.ca.gov/policy-administration/invitations-comment">https://courts.ca.gov/policy-administration/invitations-comment</a>

### Takeaways

### **Training Recap**

#### Updates:

- Legislation
- SCO Guidelines
- Collections and ATP

#### **Overview:**

- FTB programs
- SCO Audit issues
- TC-31 form

#### Resources

#### **Resources and Contact sheet**

### **Upcoming Trainings**

- June 26, 2025 Collections Reporting Template (CRT)
- January 2026 Winter Revenue Distribution
- May 2026 Spring Revenue Distribution

#### Evaluation

#### Your feedback is valued!

