

Revenue Distribution Training

Winter 2026 Session

January 7, 2026



Housekeeping



All phones are muted, and cameras are off.

Presentation is being recorded and will be posted online.



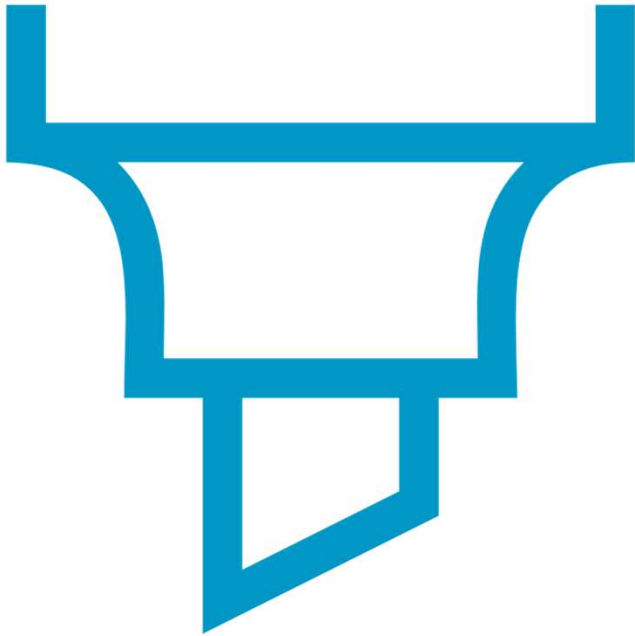
RAISE HAND

Raise your hand to share information and/or ask question(s).

Tell us how we did. Please complete the survey!



2026 Highlights



- Legislation
- Collections
- Revenue Distribution
- Reporting
- Audits

Presenters:

Judicial Council

Governmental Affairs:

Morgan Lardizabal, Legislative Advocate

Criminal Justice Services:

Jamie Schechter, Attorney
Martha Wright, Manager

Funds and Revenues:

Nicholas Duffy, Fiscal Analyst
Jason Haas, Supervisor
Maria Lira, Senior Analyst
Don Lowrie, Fiscal Analyst

State Controller's Office:

Local Government Programs and Services Division:

Erika Bosnich, Supervisor
Henry Mathews, Policy Analyst

Division of Audits:

Chris Ryan, Audit Manager

Franchise Tax Board

Court-Ordered Debt Program:

Lorena Benavidez, Program Supervisor
Jennifer Jacobsen, Program Supervisor

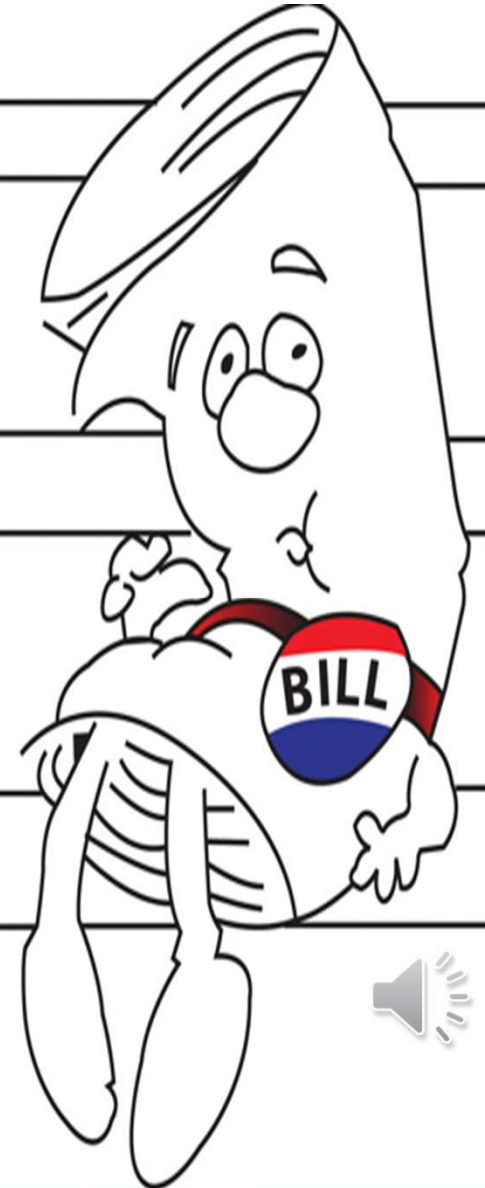
Interagency Intercept Collections (IIC) Program:

Rikki Saldana, Program Supervisor
Andrey Ivanov, Program Supervisor



LEGISLATION:

2025-26



2025 Stats

- Introduced bills: 2,833
 - Assembly: 1,777
 - Senate: 1,056
- Government Affairs tracked: 829
- Bills enacted: 1,124
- 2-year bills: 1,097



2025 Summary of New Laws

Available now on courts.ca.gov website.

2025 Court-Related Legislation

Governmental Affairs

Court-Related Legislation

Past Legislation

Judicial Council Legislative
Position Letters & Fiscal
Impact Statements

Assembly Bill 1208

Outreach Activities

About Governmental Affairs

In this section:

- [Active Legislation](#)
- [Legislative Status Charts/Judicial Council Positions](#)
- [Legislative Summaries](#)
- [Bills Affecting Appellate Courts](#)
- [Legislative Policy Summary](#)
- [Governmental Affairs Advocacy Contacts](#)

[Expand all](#) [Close all](#)

Active Legislation



Legislative Status Charts



Summary of Legislation Committee Action Taken



Annual Summaries of Court-Related Legislation



The [2025 Summary of Court-Related Legislation](#) has brief descriptions of new laws, arranged according to subject matter, that affect the courts or that are of general interest to the judicial branch. The summary includes a statement for each new or amended statute that is determined to impact court operations and procedures, as well as a table summarizing new laws that create or expand crimes. Access the page numbers of specific bill summaries using an index at the back of the document.



December 2025

During the first year of the 2025–2026 Legislative Session, the Legislature and Governor enacted numerous bills that affect the courts or are of general interest to the judicial branch. Brief descriptions of the measures of greatest interest follow, arranged according to subject matter. Also included is a table summarizing new laws that create new crimes or expand existing crimes, as well as an index listing all the bills and the page numbers on which their descriptions can be found.

The effective date of legislation is stated with each measure. Urgency and budget measures normally take effect immediately upon enactment, and some other measures have delayed operative dates.

This *Summary* is intended to serve only as a guide to identify bills of interest; the bill descriptions are not a complete statement of statutory changes. Code section references are to the sections most directly affected by the bill; not all sections are necessarily cited.

Bill texts can be examined in their chaptered form in *West's California Legislative Service* or *California Deering's Advance Legislative Service*, where they are published by chapter number. In addition, chaptered bills and legislative committee analyses can be accessed at leginfo.legislature.ca.gov. Individual chapters may be ordered directly from the Legislative Bill Room, State Capitol, 10th Street, Room B32, Sacramento, California 95814, 916-445-2323.



Fine, Fee, Revenue Bills

AB 45 (Bauer-Kahan)

- Prohibits geofencing near healthcare facilities and expands privacy protections for patients and visitors. All civil penalties to be deposited into the CA Reproductive Justice and Freedom Fund.

AB 1213 (Stefani)

- Clarifies that a restitution order is to be paid before all fines, restitution fines, penalty assessments, and other fees imposed on a criminal defendant.

AB 1376 (Bonta)

- Removes the ability for the court to order a \$250 fine for wards of the court on probation but retains the ability to order restitution.

AB 1521 (Committee on Judiciary)

- Omnibus bill with numerous provisions, including allowing the juvenile court to hear petitions to establish a record of birth, death, or marriage and waives associated filing fees. Fees remain if these petitions are heard in probate court.



Fine, Fee, Revenue Bills

AB 1524 (Committee on Judiciary)

- Authorizes free use of personal devices, with some limitations, for copying court records. Creates a legislative report on recovery fees for fiscal year 2026-27.

SB 54 (Umberg)

- Prohibits military related disability payments from being considered income when calculating fee waiver eligibility.

SB 132 (Committee on Budget and Fiscal Review)

- Authorizes the Franchise Tax Board to retain up to 20 percent versus the current 15 percent of court collections to cover administrative costs.

SB 857 (Committee on Public Safety)

- Removes reference to driver's license suspensions as a comprehensive collection program activity.

SB 673 (Ochoa Bogh)

- Extends authority for an existing \$35 surcharge for San Bernardino County to cover courthouse bond debt until January 1, 2039.



General court impact: Enacted bills

- AB 136 (Committee on Budget)
 - Court administrative bill – updates legislative report requirements and repeals the jury duty pilot program.
- AB 1071 (Kalra)
 - Makes changes to the Racial Justice Act
- SB 27 (Umberg)
 - Expands CARE court to include Bipolar I with psychotic features
- SB 245 (Reyes)
 - Requires CDCR to send notice to the courts upon an inmate's release who successfully completed a fire camp program



Legislative Calendar

Year two of the two-year session

- Different deadlines
- Bills can skip steps
- Gut-and-amend bills

2026 TENTATIVE LEGISLATIVE CALENDAR
COMPILED BY THE OFFICE OF THE SECRETARY OF THE SENATE AND THE OFFICE OF THE ASSEMBLY CHIEF CLERK
Revised September 29, 2025

DEADLINES

JANUARY						
S	M	T	W	TH	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Jan. 1 Statutes take effect (Art. IV, Sec. 8(c)).

Jan. 5 Legislature reconvenes (J.R. 51(a)(4)).

Jan. 10 Budget must be submitted by Governor (Art. IV, Sec. 12 (a)).

Jan. 16 Last day for policy committees to hear and report to fiscal committees fiscal bills introduced in their house in the odd-numbered year (J.R. 61(b)(1)).

Jan. 19 Martin Luther King, Jr. Day.

Jan. 23 Last day for any committee to hear and report to the Floor bills introduced in that house in the odd-numbered year (J.R. 61(b)(2)). Last day to submit bill requests to the Office of Legislative Counsel.

Jan. 31 Last day for each house to pass bills introduced in that house in the odd-numbered year (J.R. 61(b)(3)).

FEBRUARY						
S	M	T	W	TH	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH						
S	M	T	W	TH	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL						
S	M	T	W	TH	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY						
S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Feb. 16 Presid

Feb. 20 Last

Mar. 2

Mar. 1

2026 TENTATIVE LEGISLATIVE CALENDAR

COMPILED BY THE OFFICE OF THE SECRETARY OF THE SENATE AND THE OFFICE OF THE ASSEMBLY CHIEF CLERK
Revised September 29, 2025

June 1 Committee meetings may resume (J.R. 61(b)(12)).

June 15 Budget Bill must be passed by midnight (Art. IV, Sec. 12 (a)).

June 25 Last day for a legislative measure to qualify for the Nov. 2 General Election ballot (Elections Code Sec. 9040).

JULY						
S	M	T	W	TH	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

July 2 Last day for policy committees to meet and report bills (J.R. 61(b)(2)). Summer Recess begins upon adjournment of session, provided the bill has passed (J.R. 51(b)(2)).

July 3 Independence Day observed.

AUGUST						
S	M	T	W	TH	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Aug. 3 Legislature reconvenes from Summer Recess (J.R. 51(b)(2)).

Aug. 14 Last day for fiscal committees to meet and report bills to the Floor (J.R. 61(b)(14)).

Aug. 17-31 Floor Session only. No committee, other than conference and Rules committee, may meet for any purpose (J.R. 61(b)(15)).

Aug. 21 Last day to amend on the Floor (J.R. 61(b)(16)).

Aug. 31 Last day for each house to pass bills (Art. IV, Sec. 10(c)). (J.R. 61(b)(17)). Final recess begins upon adjournment (J.R. 51(b)(3)).

*Holiday schedule subject to Senate Rules committee approval.

IMPORTANT DATES OCCURRING DURING FINAL RECESS

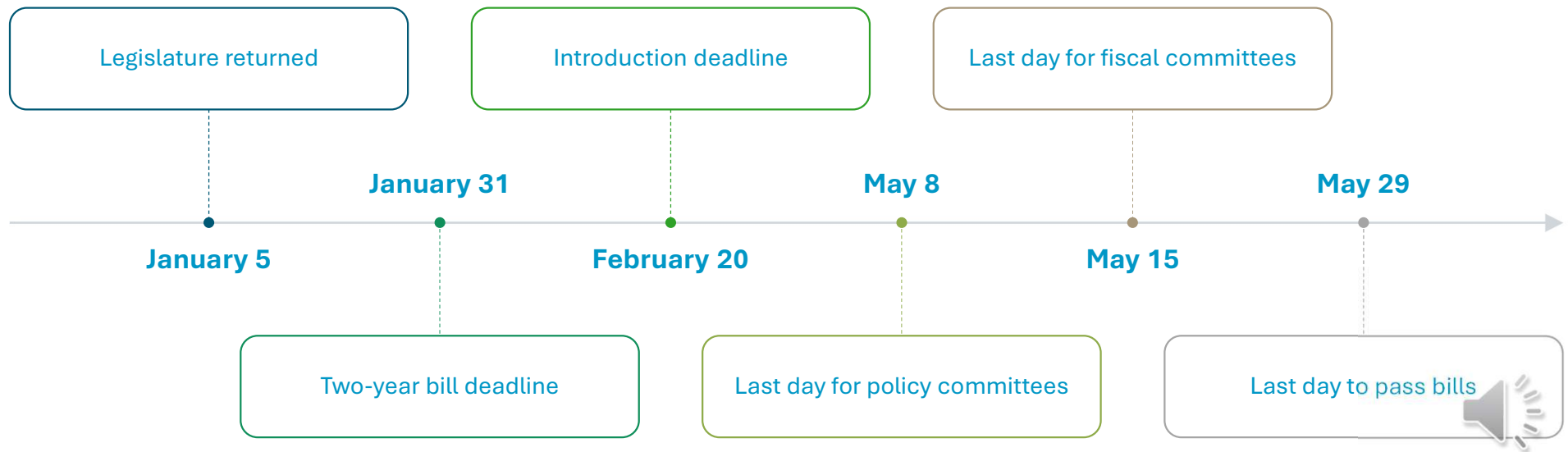
2026 Sept. 30 Last day for Governor to sign or veto bills passed by the Legislature before Sept. 1 and in the Governor's possession on or after Sept. 1 (Art. IV, Sec. 10(b)(2)).

Nov. 3 General Election.

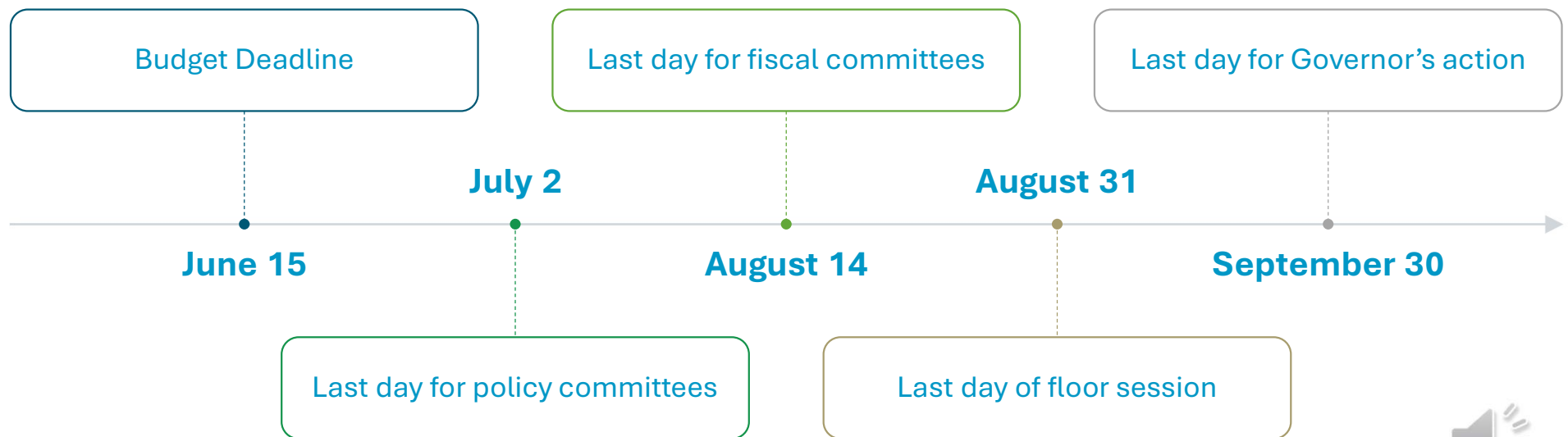
Nov. 30 Adjournment sine die at midnight (Art. IV, Sec. 3(a)).

Dec. 7 12 Noon convening of the 2027-28 Regular Session (Art. IV, Sec. 3(a)).

Key Dates – House of Origin



Key Dates – Second House





Looking Ahead:

- Points of likely focus for court related legislation:
 - Court reporter shortage
 - Restraining Orders
 - Immigration Issues
 - Ignition Interlock Devices
- Considerations:
 - Budget deficit
 - Leadership changes



Questions?




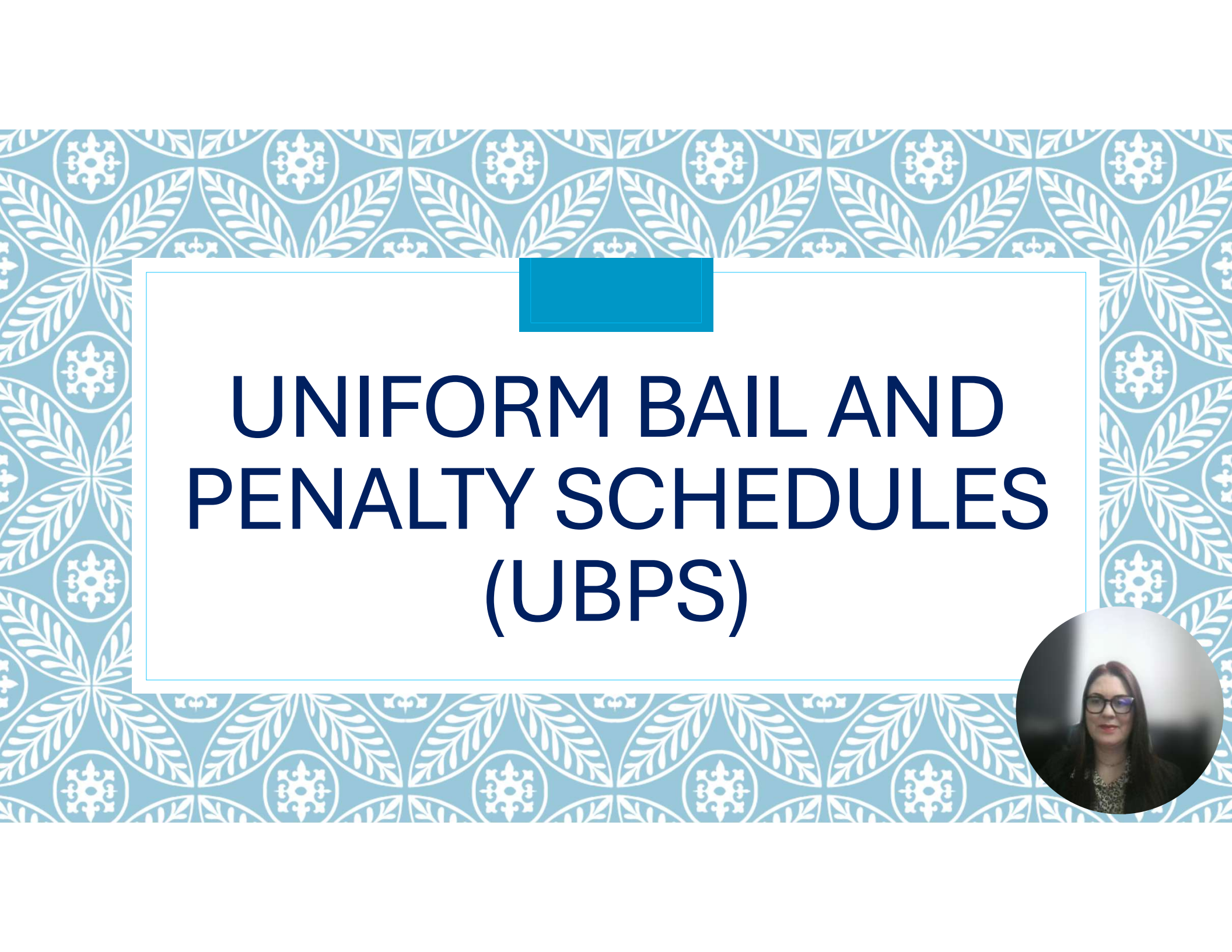
Poll #1

Programs may begin distributing collected revenue to pay fines, penalty assessments, and other fees before victim restitution is paid.

- a. True**
- b. False**

Victim Restitution Information

- Assembly Bill 1213 makes clear that restitution orders are to be paid first.
- Victim restitution is also first in the distribution priority under Penal Code § 1203.1d
- Victim restitution should not be discharged or written off through bankruptcy
- Costs for collecting victim restitution are not recoverable under Penal Code § 1463.007
- Victim restitution information should be reported in designated section of the CRT



UNIFORM BAIL AND PENALTY SCHEDULES (UBPS)



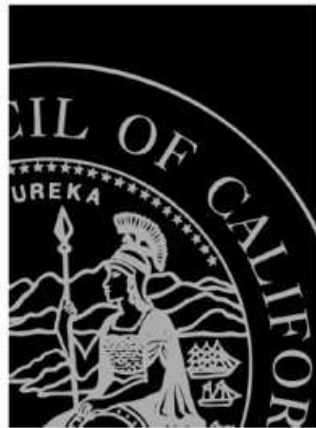
What is Bail?

“Regular” bail: Cash bail or a secured bail bond is used to ensure that the defendant appears in court on their case.

“Traffic” bail: For certain offenses a penalty in the form of a fine (bail) can be “forfeited” and cancel the need for any further court proceedings. Payment is treated as a conviction for the offense.



Uniform Bail and Penalty Schedules (UBPS)



Uniform Bail and Penalty Schedules

2026 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



2025 UBPS Changes

Changes based on:



New Legislation



Recommendations from
Stakeholders



Technical Changes



What UBPS Includes

Mandatory Schedule:

- Traffic infractions

Suggested Base Fines:

- Traffic misdemeanors
- Boating
- Forestry
- Fish and game
- Public utilities
- Parks and recreation
- Business licensing



Significant 2026 UBPS Changes

Vehicle Code Offenses:

- Several additions and changes to statutes involving e-bikes, including:
 - 21201(f), Equipment Requirements for Bicycles and E-Bicycles;
 - 21212.5(a), Selling a Class 3 Electric Bicycle to a Person Under 16 Years of Age;
 - 24016(e), Selling a Product, Device, or Application That Can Improperly Modify an Electric Bicycle;
- 21809(a), Failure to Slow Down or Change Lane When Approaching and Passing Stationary Vehicle or Tow Truck Displaying Warning Lights;
- Various technical changes.

Boating Penalty Schedule:

- Changing definition of mussel in 9583(c)(4), Operating a Recreational Vessel in Nonmarine Waters Without a Valid State-Issued Invasive Mussel Infestation Prevention Sticker





Q&A

Trial Court Revenue Distribution Training January 2026

Office of State Controller Malia M. Cohen



January 7, 2026



Updates Due to Legislation

The codes on the following slides have been added, amended, or repealed in 2025.

All of these changes are included in Revision 36 of the Trial Court Revenue Distribution Guidelines.



Updates Due to Legislation, cont.

Added, Amended, or Removed	Code Section	Description
Added	PEN 647(l)(5)	Violation of PEN 647(b)(2) or (3) shall, in addition to any other punishment, be punished by a fine of \$1,000. (AB 379)
Added	PEN 653.25	Violation of PEN 653.25(a) is punishable by a fine of \$1,000. (AB 379)
Removed	WIC 730	The fine to be paid by the ward is removed. (AB 1376)
Added	BPC 16755	Violation of BPC 16700 - 16770 results in a fine in the amount of not more than \$6,000,000 if the violator is a corporation and not more than the greater of \$1,000,000 and BPC 16755(a)(3) if the violator is an individual. (SB 763)
Added	BPC 16755.1	Violation of BPC 16700 - 16770 results in a civil penalty of not more than \$1,000,000. A penalty collected pursuant to this section shall accrue only to the State of California or the county treasurer of the county in which the court is situated. (SB 763)
Added	BPC 22948.32	Violation of Chapter 35.5 (BPC 22948.30 to 22948.37) on Connected Devices results in a civil penalty of up to \$2,500 per violation of each connected device in violation of this chapter. (SB 50)
Removed	CIV 1798.155	Removed due to the fine being changed to an administrative fine. (AB 137)
Added	CIV 1798.99.92	Violation of CIV 1798.99.92 results in a civil penalty of \$25,000 for each violation. (AB 45)
Amended	CIV 1798.199.90	Violation of CIV 1798.100-1798.199.100 by a business, service provider, contractor, or other person is subject to a civil penalty of \$2,500 for each violation or \$7,500 for each intentional violation with updates to distribution percentages. (AB 137)
Added	CIV 52.6	Failure to comply with the requirements of CIV 52.6 may result in a civil penalty of \$1,000 for a first offense and \$2,000 for each subsequent offense. (AB 379)
Added	CIV 52.65	Violation of CIV 52.65(a) by a hotel is subject to a civil penalty in the amount of \$3,000 for the first violation, \$10,000 and \$15,000 for the second and third violations respectively within a 24-month period of time, and up to \$25,000 for fourth or subsequent violation at the court's discretion. (AB 379)

Updates Due to Legislation, cont.

Added, Amended, or Removed	Code Section	Description
Added	GOV 65098.2.8 (i)	Violation of GOV 65098.2.8 results in a civil penalty of up to \$50,000 every six months, accrued from the date of the violation until the violation is cured. (SB 415)
Added	GOV 65302.02(j)	Violation of GOV 65302.02 results in a civil penalty of up to \$50,000 every six months, accrued from the date of the violation until the violation is cured. (SB 415)
Added	GOV 65912.157(m)	A local government that denies a housing development project meeting the requirements of GOV 65912.157 that is located in a high-resource area shall be presumed to be in violation of the Housing Accountability Act (section 65589.5) and immediately liable for penalties pursuant to GOV 65589.5(k)(1)(B) of at least \$10,000 per housing unit. (SB 79)
Added	HSC 108985.6	Violation of Chapter 14 (commencing with HSC 108980) for the unlawful manufacturing, selling, delivering, holding, or offering for sale in commerce of a cosmetic product containing any of the ingredients described in HSC 108985.2 is punishable by a civil penalty, by an administrative penalty, or by both a civil and an administrative penalty of a minimum of \$10,000 for the first and any subsequent violation. (SB 236)
Added	HSC 121022	Any willful, negligent, or malicious disclosure of cases of HIV infection reported pursuant to HSC 121022(a) shall be subject to penalties prescribed in HSC 121025. (SB 504)
Added	LAB 238.05	Violation of LAB 238.05 pertaining to nonpayment of wages for work performed in this state which remains unsatisfied after a period of 180 days shall be subject to a civil penalty not to exceed three times the outstanding judgment amount. (SB 261)
Added	PEN 33700(f)	Second violation of PEN 33700(a) shall be punishable by a fine of \$1,000. Third and any subsequent violation of PEN 33700(a) shall be punishable by a fine up to \$2,000. (SB 704)
Amended	WAT 1551	Language updates to reflect the change from the State Board of Equalization to the California Department of Tax and Fee Administration. (AB 1520)
Added	GOV 68926.2	\$65 of each fee collected in a civil case pursuant to GOV 68926(a) is deposited in the California State Law Library Special Account in the General Fund. (AB 123)



Updates Due to Legislation, cont.

Added, Amended, or Removed	Code Section	Description
Amended	GOV 70615	\$25 fee added for appeal under VEH 22445.3 and VEH 21455.9. (AB 289)
Amended	GOV 70631	Fee cannot exceed the cost to the court of providing the service or product where no fee is specified and fee is approved by the Judicial Council. (AB 1524)
Amended	HSC 103625	Fee change from \$3 to \$5 for a certified copy of a fetal death, death record, birth certificate record, marriage record, or marriage dissolution record, by the State Registrar, the local registrar, county recorder, or county clerk pursuant to HSC 103625 (f). (AB 64)



Research: Four Steps

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

Step Two: Confirm current law at <https://leginfo.legislature.ca.gov>

Step Three: Check the online FAQs at https://www.sco.ca.gov/ard_trialcourt_manual_guidelines.html

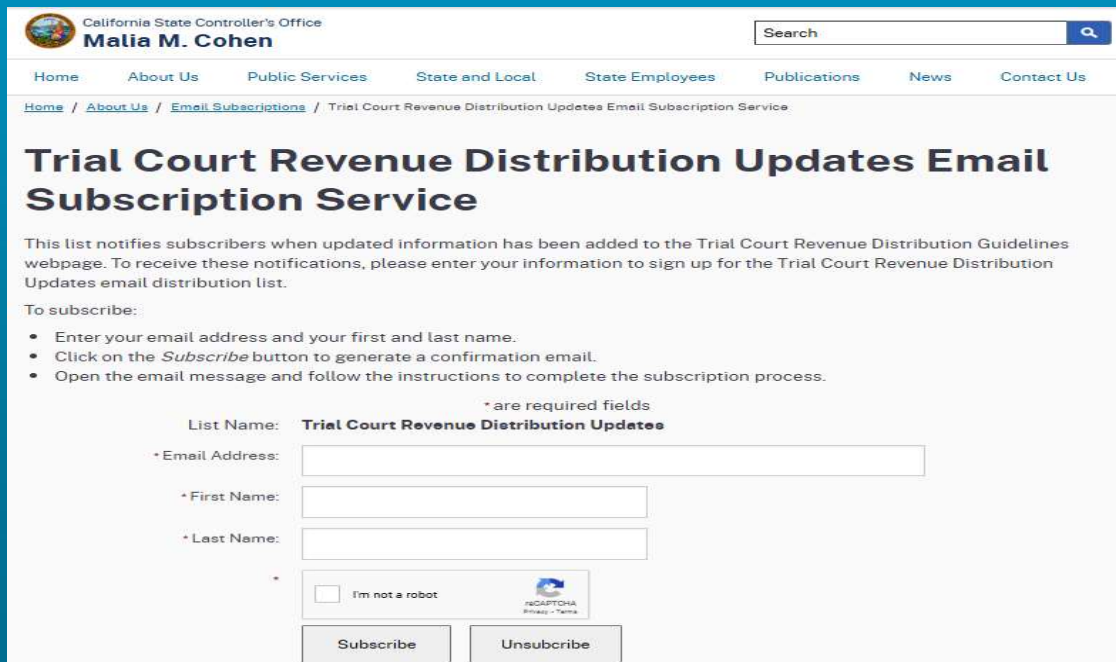
Step Four: Contact us at LocalGovPolicy@sco.ca.gov



Listserv Notifications

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

https://www.sco.ca.gov/scocontactus/ARD_Trial_Courts_Notification_Subscription.aspx



California State Controller's Office
Malia M. Cohen

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SCO Contact Information

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



COLLECTIONS: ENFORCEMENT



COURT ORDERED DEBT COLLECTIONS PROGRAM (COD)





STATE OF CALIFORNIA **Franchise Tax Board**

COD Program Updates



Legislation



Revenue



Memorandum of Understanding



Administrative Reminders



Legislation Update

SB132

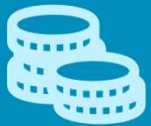
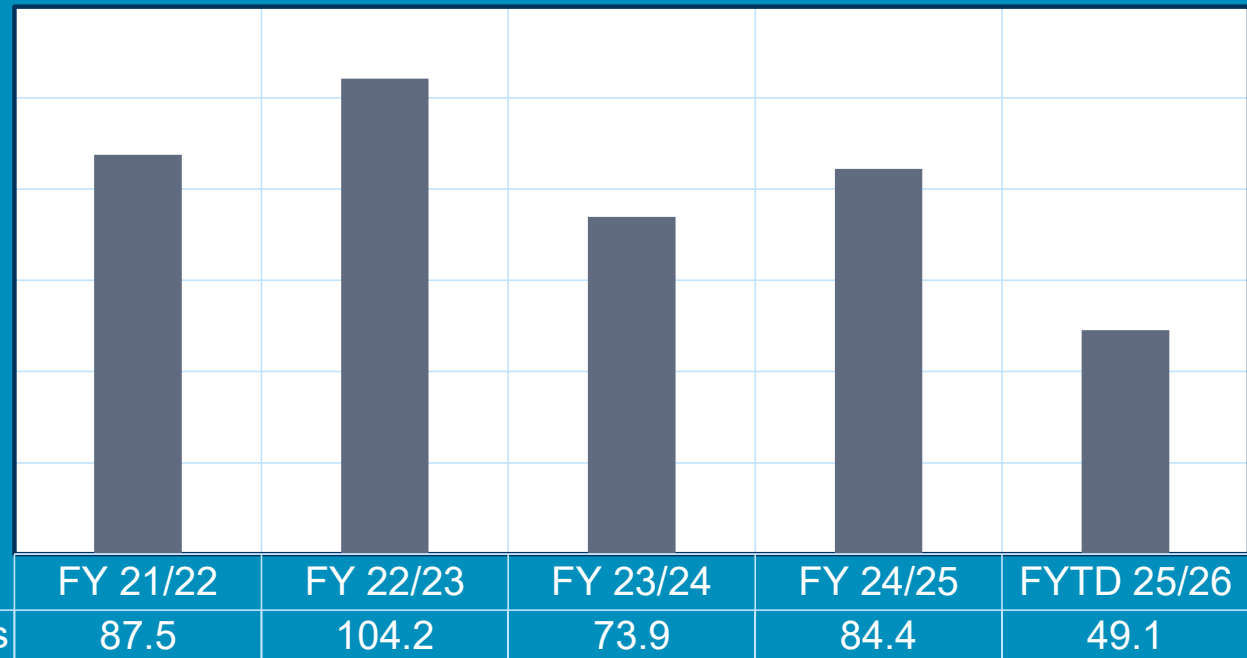
- Eff. 07/2025
- Administrative fee increase



Revenue Update



Fiscal Year Revenue



■ Revenue in the millions



Memorandum of Understanding

3 Notices

Increased Administrative Fee

GenAI Requirement



Pop Quiz



True or False

COD will only send you an action file once a year?

- +
-

True or False

FALSE

COD will only send you an action file once a year?

Administrative Reminders

Update
balances

Referrals

Reconcile
Files

Payments



Program Support



Court-Ordered Debt Client Services

Phone: 916.845.7599

Email: CODClientServices@ftb.ca.gov

Jennifer Jacobsen, Program Supervisor 916.845.5118, Jennifer.Jacobsen@ftb.ca.gov

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



Interagency Intercept Collection (IIC) Program



STATE OF CALIFORNIA
Franchise Tax Board



IIC Program Updates



Legislative Impacts



Redirected Revenue



IIC Program Yearly Timeline



Enhancements to Error Reports



IIC Program Administrative Cost and Billing



Tax Credits

Personal Details

Your first name and initial

Last name

Nationality

Phone Number

No.

Address (street and number), see instructions.

City, town, street and ZIP code, see instructions.

▶ Checking a box for confirmation (See instructions on page 12) ☐ You

Status

Check only one box.

☐ Single

☐ Married

☐ Divorced

Income

1. It is a process to allow an organization the greatest

Document No. 30220-1

Number 1

Number 2

The number above is required.

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)





Redirected Revenue

FY 24/25

Redirected revenue was \$215 million

- 79% of projected revenue

FY 25/26

\$200 million projected for fiscal year 25/26



IIC Program Yearly Timeline

October

Pre-intercept notices and agency certification due

November through December 1

Annual load due

January through December

Modification files accepted

End of year

FTB purges debts




Enhancements to Error Reports

Additional error messages in **Debtor Accounts Rejected** files

Expand **Modified Debtor Accounts Rejected**





It's time
for a poll

True or False

If the court did not submit their annual debtor file by December 2025, they cannot participate in IIC in 2026.



False

Courts may begin participation at any time during the year by submitting their debtor accounts through the modification process.

Administrative Costs and Billing

Participation costs will vary each year

Calculated based on program annual cost number of successful offsets in calendar year

Costs is generally, between \$2 and \$3; however, can be up to \$10 per successful offset

State Controller's Office (SCO) will send billing invoice in April or May for the previous calendar year

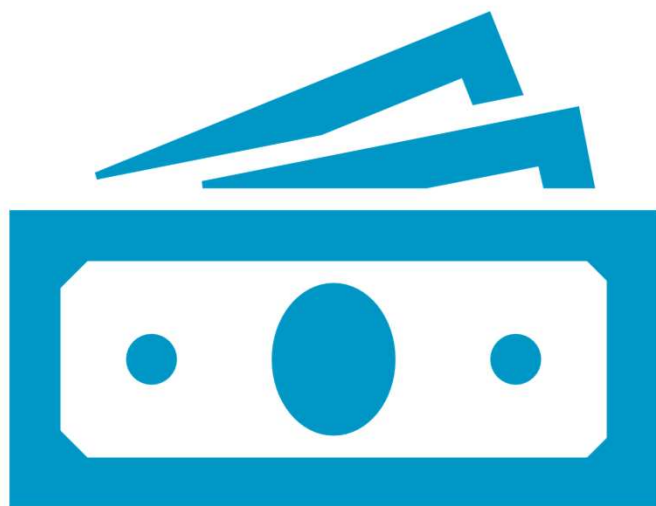


Questions



REPORTING:

Collections Reporting Template (CRT) 2024-25



\$912.6 million in revenue:

- \$653.7 million from nondelinquent accounts
- \$258.9 million from delinquent accounts

\$80.7 million in operating costs recovered

\$209 million in delinquent debt satisfied by means other than payment

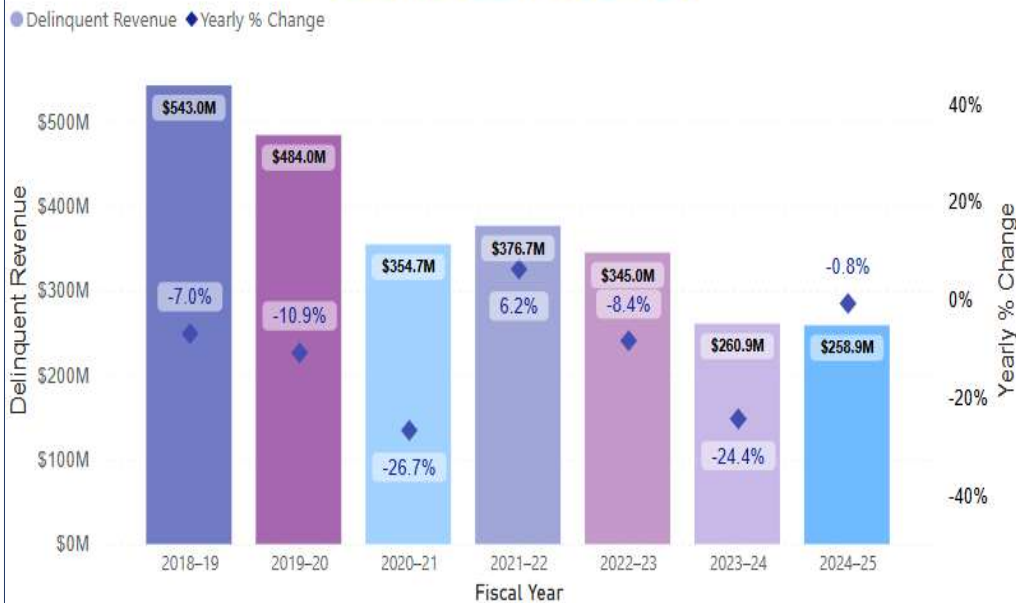
\$161.6 million in uncollectible debt discharged from accountability

\$5.4 billion outstanding debt balance

Total Revenue Collected

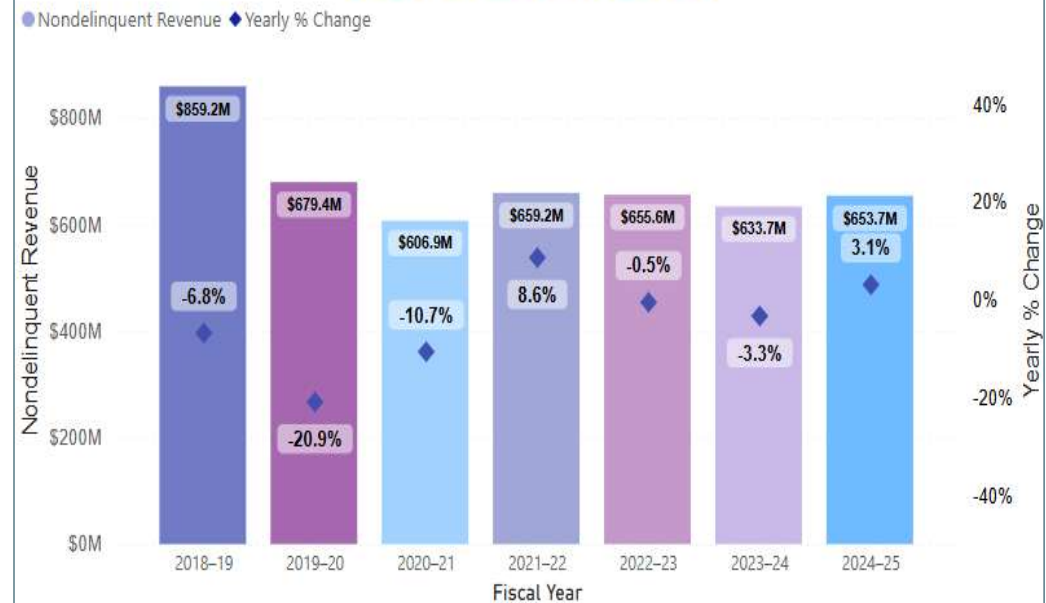
Delinquent Revenue and Yearly % Change

FY 2018-19 through FY 2024-25

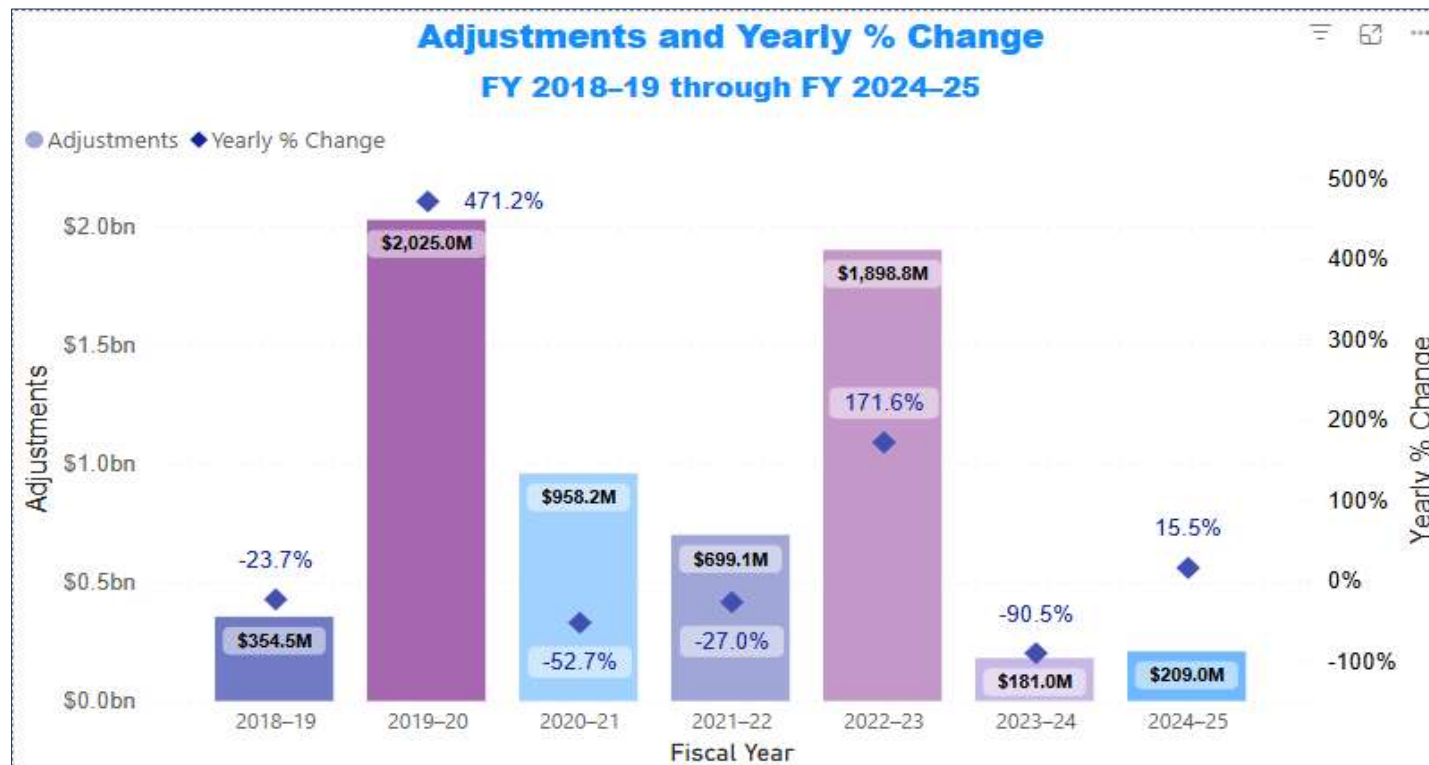


Nondelinquent Revenue and Yearly % Change

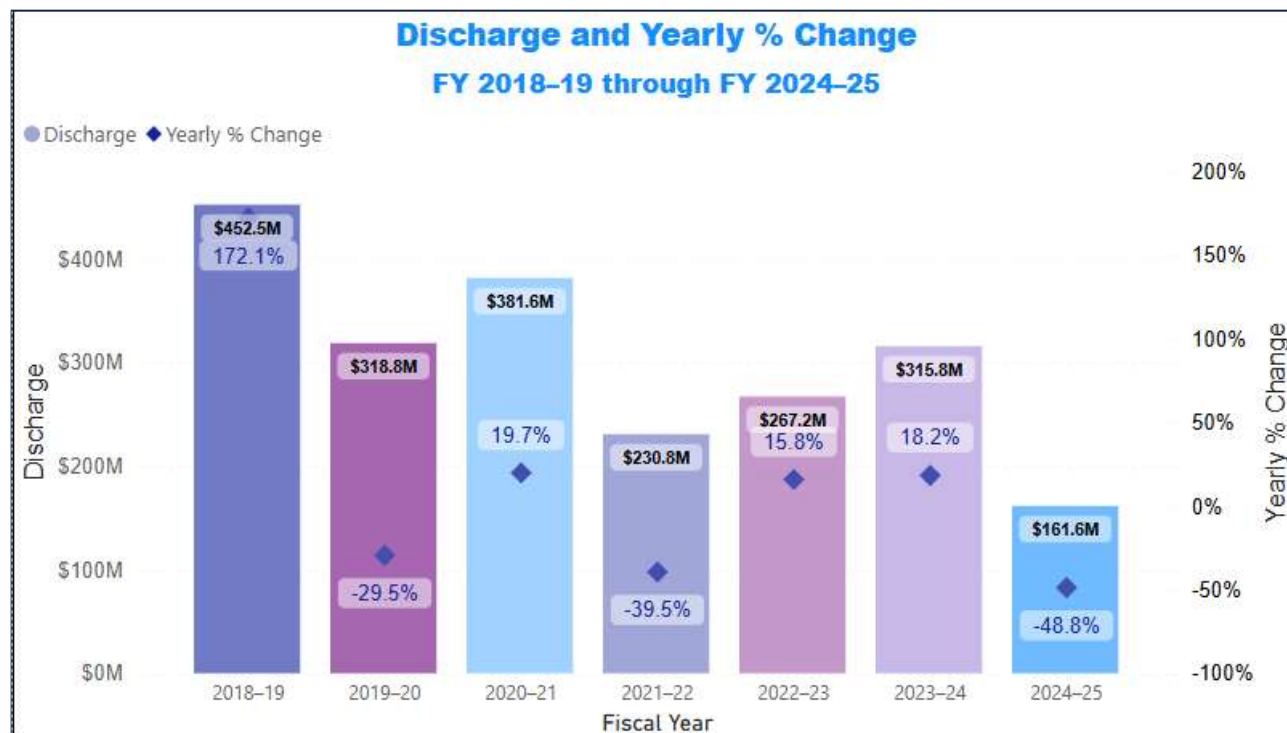
FY 2018-19 through FY 2024-25



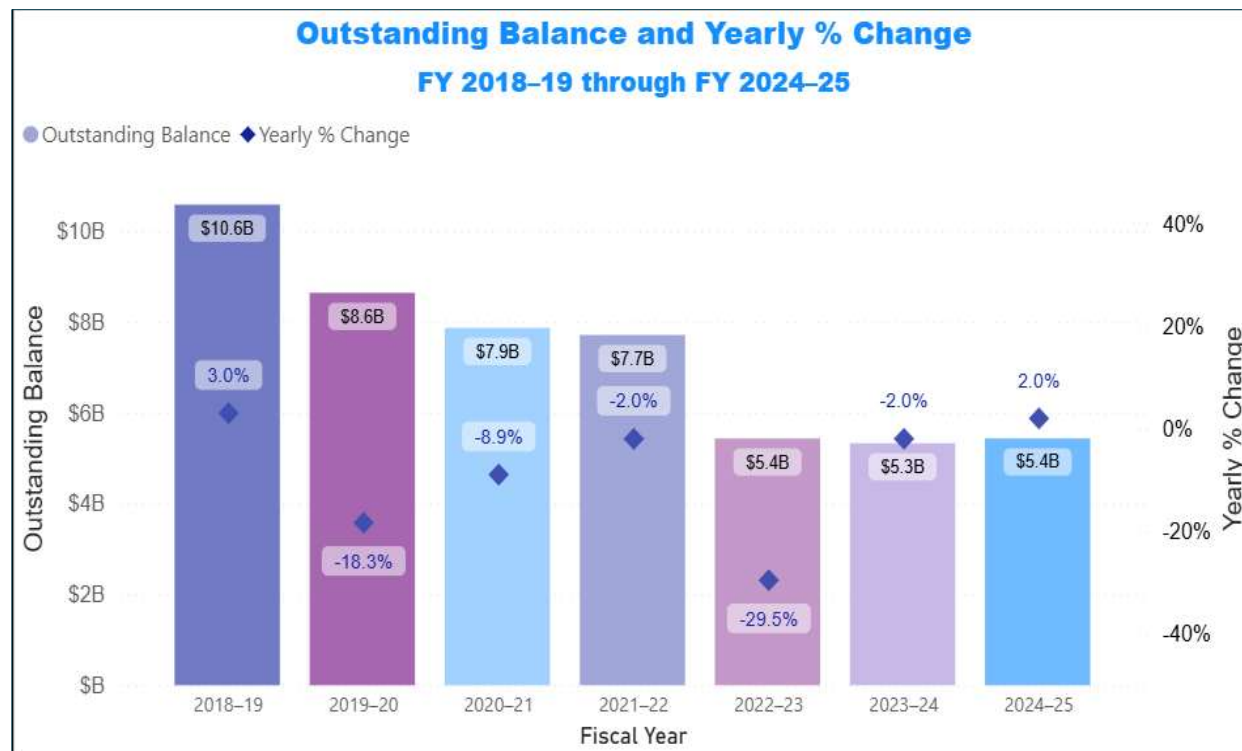
Adjustments



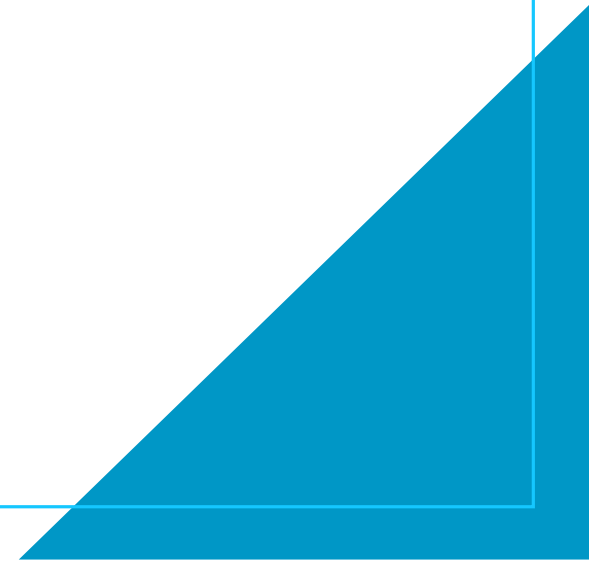
Discharged Debt



Outstanding Balance



UPDATE: CRT REVIEW PROJECT



Collections Working Group (cont'd)



Collections Best Practices



Discharge from Accountability Guidelines



Collection Activity Categories



Collections Reporting Template (CRT) Glossary



CRT Instructions

Proposed Amendments to Legislation

Government Code § 68514

- Changes reporting requirement from “per collection activity” to “per entity”
- Updates reference from “performance measures and benchmarks” to “performance metrics”

Invitation to Comment:

<https://courts.ca.gov/system/files/itc/leg25-02.pdf>

Penal Code § 1463.007

- Defines collection entities used by collection programs
- Updates list of authorized collections activities, reducing total from 16 to 13
- Changes qualifying number for comprehensive programs to 8 of 13 instead of 10 of 16



Questions

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



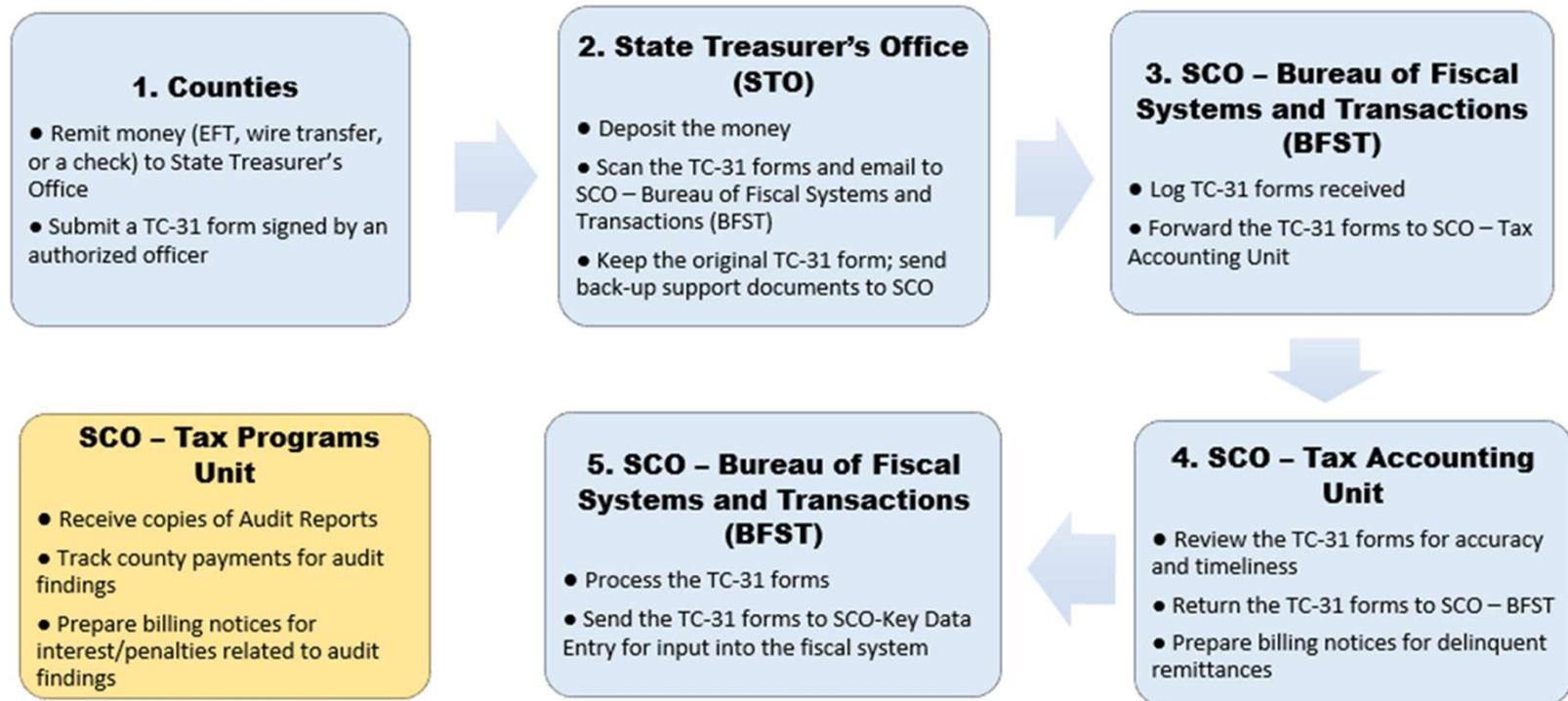
MALIA M. COHEN
California State Controller

AGENDA

- TC – 31 Process
- Resources and Links
- Delinquent Date Schedule
- TC-31 Submission
- Future TC-31 Submission Process Change
- Contacts



TC – 31 Process



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](#) ↗

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 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 [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](#) ↗.



Delinquent Date Schedule

https://www.sco.ca.gov/ard_state_accounting.html

Accounting

Accounting Forms and Information

Accounting

- eFITS - Electronic Fiscal Input Transaction System
 - [FAQ](#)
 - [eFITS Log-In](#)
- [Agency Trust On-line Inquiry Instruction](#) | [PowerPoint](#) (PowerPoint presentation requires MS PowerPoint software)
- Delinquent Date Schedule for Remittance Advices
 - [Fiscal Year 2025-26](#) *NEW!
 - [Fiscal Year 2024-25](#)
- [Report to State Controller of Remittance to State Account \(TC-47\)](#) | [EXCEL](#)

Delinquent Date Schedule



State of California

Malia M. Cohen, California State Controller

Memorandum

Date: April 3, 2025

To: All County Auditor-Controllers

From: State Controller's Office
Jennifer Montecinos, Manager
Tax Administration Section

Subject: FISCAL YEAR 2025-26 DELINQUENT DATE SCHEDULE FOR
REMITTANCE ADVICES

In accordance with Government Code (GC) section 68085(c), (e), and (h); and GC section 70372(f), listed below is the delinquent date schedule for county remittances to the State. **Note that the money and remittance advice must both be postmarked on or before the deadline.** Any remittance submitted after the deadline will be considered delinquent and subject to interest. If delinquent, interest will be computed from the postmark deadline date.

Collection Month		Due Date		Postmark Deadline	
July	2025	September	14 2025	September	15 2025
August	2025	October	15 2025	October	15 2025
September	2025	November	14 2025	November	14 2025
October	2025	December	15 2025	December	15 2025
November	2025	January	14 2026	January	14 2026
December	2025	February	14 2026	February	16 2026
January	2026	March	17 2026	March	17 2026
February	2026	April	14 2026	April	14 2026
March	2026	May	15 2026	May	15 2026
April	2026	June	14 2026	June	15 2026
May	2026	July	15 2026	July	15 2026
June	2026	August	14 2026	August	14 2026

TC – 31 Submission

Submit your TC-31 forms to:

CA State Treasurer's Office
CTSMD-Financial Services Section
901 P Street, 2nd Floor, Room 213-B
Sacramento, CA 95814

Or CA State Treasurer's Office
CTSMD-Financial Services Section
P.O. Box 942809
Sacramento, CA 94209-0001

Do NOT submit your TC-31 forms to the State Controller's Office.

For electronic payment inquiries, please email STO:

CTSMD_In_Out_Wires@treasurer.ca.gov

cc: finserv@treasurer.ca.gov



Process Change for Submitting TC-31's

- July 2026: Changes in TC-31 Submission
- Information provided during the Spring 2026 Revenue Distribution Training

TC – 31 Contacts

Tax Accounting Unit:

TC-31

lgpsdtaxaccounting@sco.ca.gov

Tax Programs Unit:

Audit Finding Payment

lgpsdtaxprograms@sco.ca.gov



Questions

Ability to Pay (ATP) Update

Nicholas Duffy, Fiscal Analyst



2024–25 ATP Backfill



85,736 REQUESTS RECEIVED



\$12.7M IN BACKFILL TO THE
COURTS



BUDGET SERVICES IN
CONJUNCTION WITH IT TO DEVELOP
AUTOMATED REPORTING



ATP Cost Recovery

Recovery allowed for approved nondelinquent **plans up to \$35 each (GC 68645.2)**

Recovery **based on plan approval, not payments**

Not contingent **on actual payments received**

Approved plans qualify; delinquent cases are excluded

Ensure accurate tracking of non-delinquent cases in reporting

Recovery allowed at any plan stage

Ability-to-Pay Backfill Automated Reporting Project Update

- Automated CSV solution to replace manual backfill reporting
- Project in final production
- Demonstration and trainings to be scheduled
- Implementation plan to be developed with courts and stakeholders

Addressing your questions:

- Is there a limit on the number of times an individual can refile an ATP application ?
- How to process or implement cost of collection ATP fee?
- Due dates for reporting?
 - 45 days after the month end, 15th of the month or business day after (for dates that fall on the weekend or holidays)





AUDITS

State Controller's Office

Court Revenue Audits

Court Revenue Audit Reports can be found at:

http://www.sco.ca.gov/aud_court_revenues.html



The screenshot shows the California State Controller's Office website. At the top left is the state seal and the text "California State Controller's Office" and "Malia M. Cohen". To the right is a search bar with the word "Search" and a magnifying glass icon. Below this is a navigation menu with links: Home, About Us, Public Services, State and Local, State Employees, Publications, News, and Contact Us. Below the navigation menu is a breadcrumb trail: Home / State and Local / Local Government / Local Government / Counties / Local Government Reports / Revenue Audit Reports / Court Revenue Audit Reports. The main heading is "Court Revenue Audit Reports". Below this is a list of links for reports issued from 2018 to 2025.

California State Controller's Office
Malia M. Cohen

Search

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Home / State and Local / Local Government / Local Government / Counties / Local Government Reports / Revenue Audit Reports / Court Revenue Audit Reports

Court Revenue Audit Reports

- [Reports Issued in 2025](#)
- [Reports Issued in 2024](#)
- [Reports Issued in 2023](#)
- [Reports Issued in 2022](#)
- [Reports Issued in 2021](#)
- [Reports Issued in 2020](#)
- [Reports Issued in 2019](#)
- [Reports Issued in 2018](#)



Court Revenue Audits

- Final reports issued: 8
- Reports in process: 4
- Audits in progress: 14
- Next in queue:

Sonoma County	Modoc County
Butte County	Yuba County
Orange County	Imperial County

For 2025, we issued 8 reports, identifying \$1.9M in underremitted revenues, 67 findings and 4 observations.

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



Court Revenue Audits

Common Audit Findings

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





Questions



Other Information



EVALUATIONS



RESOURCES AND
CONTACTS



UPCOMING
TRAINING

2026 Training Sessions

Revenue Distribution Plenary and Basic/Special Distribution Workshops

- Tentatively scheduled for May 13 (Plenary) and May 21 (Distribution)
- Via ZOOM
- Email: Revenuedistribution@jud.ca.gov
- Website: <https://www.courts.ca.gov/revenue-distribution.htm>

Completing the Collections Reporting Template:

- Tentatively scheduled for July 16
- Via ZOOM
- Email: Collections@jud.ca.gov
- Website: <https://www.courts.ca.gov/partners/455.htm>

Questions



Thank you!

