

Revenue Distribution Training

Winter 2026 Session

January 7, 2026

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Housekeeping



All phones are muted, and cameras are off.



Presentation is being recorded and will be posted online.



RAISE HAND



Tell us how we did. Please complete the survey!

2

2026 Highlights



- Legislation
- Collections
- Revenue Distribution
- Reporting
- Audits

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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 Boenich, Supervisor
Henry Mathews, Policy Analyst

Division of Audits:
Chris Ryan, Audit Manager

Franchise Tax Board

Court-Ordered Debt Program:
Lorena Benavidez, Program Supervisor

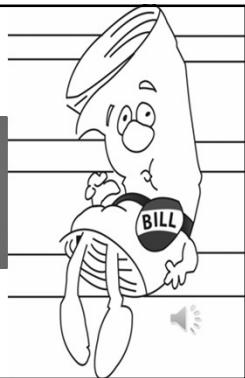
Jennifer Jacobsen, Program Supervisor

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

Andrey Ivanov, Program Supervisor

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LEGISLATION: 2025-26



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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



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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.

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<h1>Fine, Fee, Revenue Bills</h1>	
AB 1524 (Committee on Judiciary)	<ul style="list-style-type: none">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)	<ul style="list-style-type: none">Prohibits military related disability payments from being considered income when calculating fee waiver eligibility.
SB 132 (Committee on Budget and Fiscal Review)	<ul style="list-style-type: none">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)	<ul style="list-style-type: none">Removes reference to driver's license suspensions as a comprehensive collection program activity.
SB 673 (Ochoa Bogh)	<ul style="list-style-type: none">Extends authority for an existing \$35 surcharge for San Bernardino County to cover courthouse bond debt until January 1, 2039.

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**General court impact:
Enacted bills**

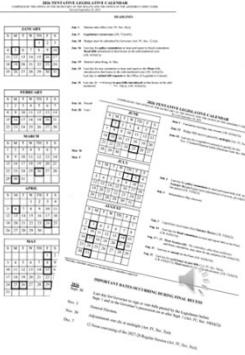
- AB 136 (Committee on Budget)
 - Court administrative bill – updates legislative report requirements and repeals the jury duty pilot program.
- AB 1071 (Kalra)
 - Makes changes to the Racial Justice Act
- SB 27 (Umberg)
 - Expands CARE court to include Bipolar I with psychotic features
- SB 245 (Reyes)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

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**Legislative
Calendar**

Year two of the two-year session

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



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Key Dates – House of Origin

Legislature returned

January 5

Introduction deadline

January 31

Last day for fiscal committees

February 20

May 8

May 15

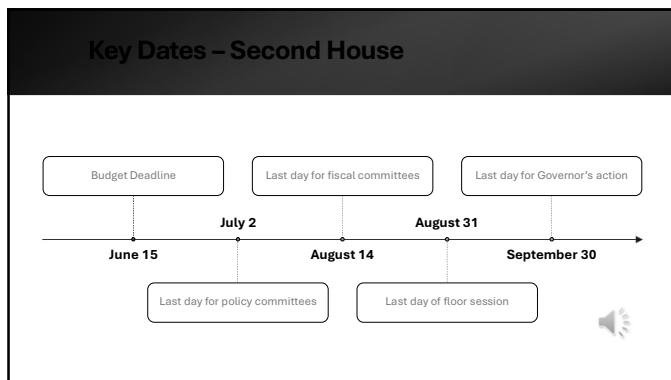
May 29

Two-year bill deadline

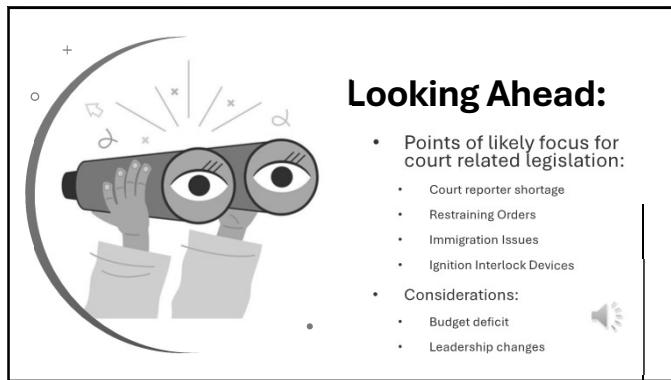
Last day for policy committees

Last day to pass bills

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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

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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

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UNIFORM BAIL AND PENALTY SCHEDULES (UBPS)



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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.



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Uniform Bail and Penalty Schedules (UBPS)



Uniform Bail and Penalty Schedules
2026 EDITION
(Cal. Rules of Court, rule 4.102)

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



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2025 UBPS Changes
Changes based on:

-  New Legislation
-  Recommendations from Stakeholders
-  Technical Changes



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What UBPS Includes

Mandatory Schedule:

- Traffic infractions

Suggested Base Fines:

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



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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



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Trial Court Revenue Distribution Training

January 2026

Office of State Controller Malia M. Cohen

January 7, 2026



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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.

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Updates Due to Legislation, cont.

Added, Amended, or Removed	Code Section	Description
Added	PEN 647(i)(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 379)
Added	BPC 16755	Violation of BPC 16755 - 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)(1) if the violator is an individual. (SB 763)
Added	BPC 16755.1	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 violation occurred. (AB 379)
Added	BPC 22948.32	Violation of Chapter 3.5 (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 1798.99.32	Violation of CIV 1798.99.32 results in a civil penalty of \$25,000 for each violation. (AB 45)
Amended	CIV 1798.100-1798.109	Violation of CIV 1798.100-1798.109 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 percentage. (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 a second 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)

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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 6558.5) and immediately liable for penalties pursuant to GOV 6558.5(b)(1) if at least 10% of the units are affordable. (SB 79)
Added	HSC 108985.6	Violation of HSC 108985.6 results in a civil penalty of up to \$10,000 for the first offense and \$10,000 for each subsequent offense for the 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 offense. (SB 79)
Added	HSC 121022	Any willful, negligent, or malicious disclosure of cases of HIV infection reported pursuant to HSC 121022(a) shall be subject to a civil penalty of up to \$10,000 for each offense. (SB 79)
Added	LAB 238.05	Violation of LAB 238.05 pertaining to non-compliant wages for work performed in the state which remains unpaid 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 \$1,000. (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)

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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 70621	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)

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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

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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

<p>California Courts Online California M. Cohen</p>		<input type="button" value="Search"/>										
Home	About Us	Public Services										
State and Local	State Initiatives	Publications										
Contact Us	Feedback	News										
<p>Trial Court Revenue Distribution Updates Email Subscription Service</p> <p>This list notifies subscribers when updated information has been added to the Trial Courts Revenue Distribution Guidelines. To subscribe to this list, enter your email address and click the "Subscribe" button. To unsubscribe from this list, enter your email address and click the "Unsubscribe" button.</p> <p>To subscribe:</p> <ul style="list-style-type: none"> Enter your email address and your first and last name. Check the box next to "I agree to the terms of this email list." Open the email message and follow the instructions to complete the subscription process. 												
<table border="0"> <tr> <td>List Name:</td> <td>Trial Court Revenue Distribution Updates</td> </tr> <tr> <td colspan="2"> <input type="text" value="Trial Court Revenue Distribution Updates"/> </td> </tr> <tr> <td colspan="2"> <input type="checkbox" value="I agree to the terms of this email list."/> </td> </tr> <tr> <td colspan="2"> <input type="button" value="Subscribe"/> </td> </tr> <tr> <td colspan="2"> <input type="button" value="Unsubscribe"/> </td> </tr> </table>			List Name:	Trial Court Revenue Distribution Updates	<input type="text" value="Trial Court Revenue Distribution Updates"/>		<input type="checkbox" value="I agree to the terms of this email list."/>		<input type="button" value="Subscribe"/>		<input type="button" value="Unsubscribe"/>	
List Name:	Trial Court Revenue Distribution Updates											
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<input type="button" value="Subscribe"/>												
<input type="button" value="Unsubscribe"/>												

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SCO Contact Information

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

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COLLECTIONS: ENFORCEMENT

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COURT ORDERED DEBT COLLECTIONS PROGRAM (COD)



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STATE OF CALIFORNIA Franchise Tax Board

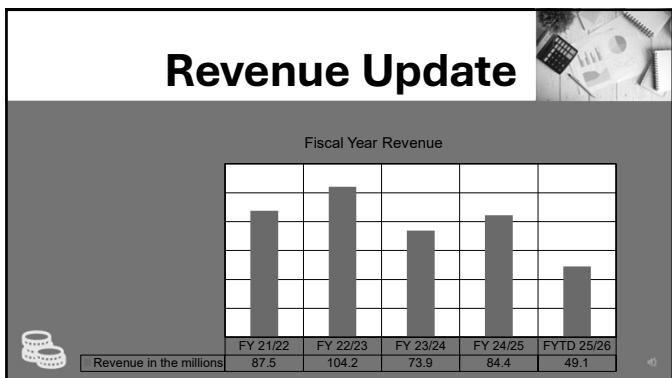
COD Program Updates

-  Legislation
-  Revenue
-  Memorandum of Understanding
-  Administrative Reminders

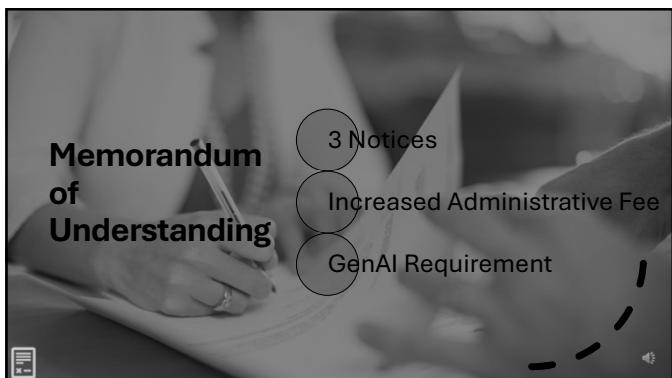
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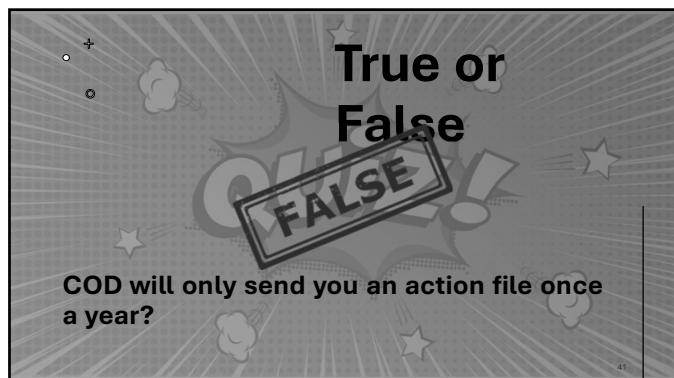
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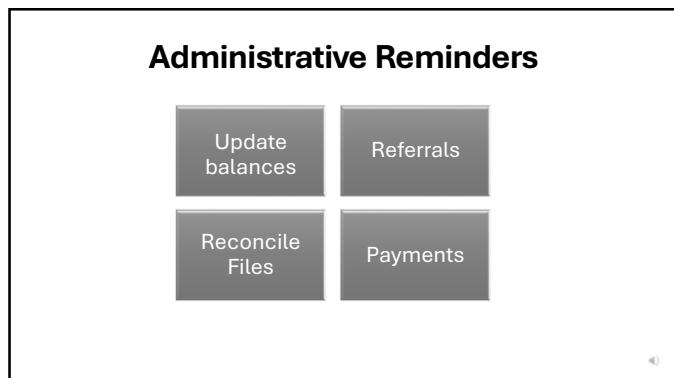
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Program Support



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

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Interagency Intercept Collection (IIC) Program



STATE OF CALIFORNIA
Franchise Tax Board



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IIC Program Updates



Legislative Impacts



Redirected Revenue



IIC Program Yearly Timeline



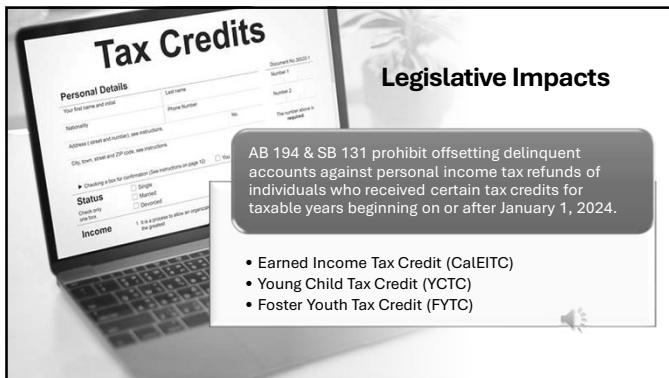
Enhancements to Error Reports



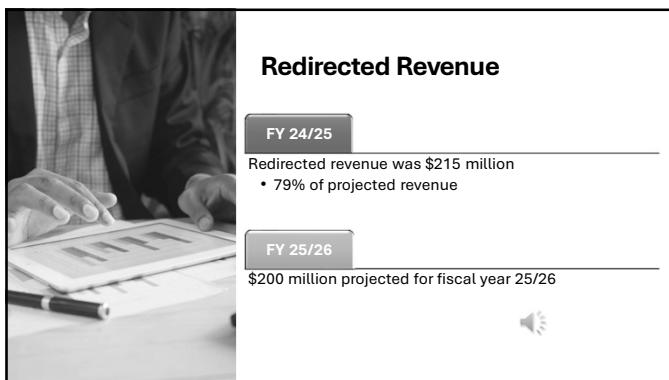
IIC Program Administrative Cost and Billing



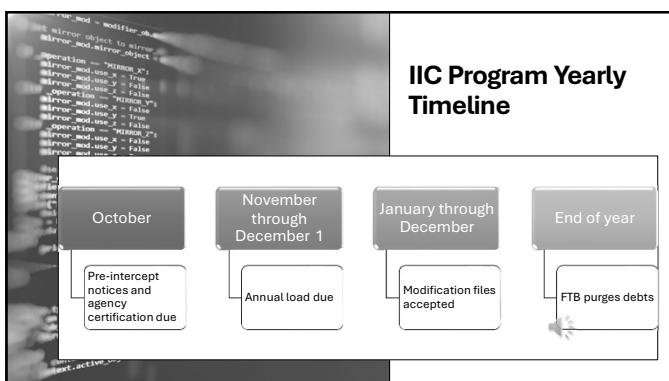
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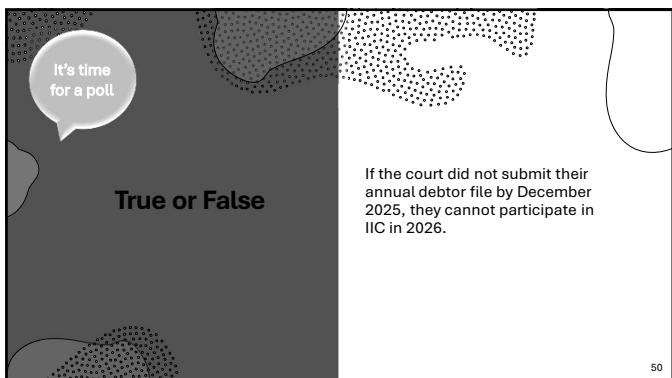
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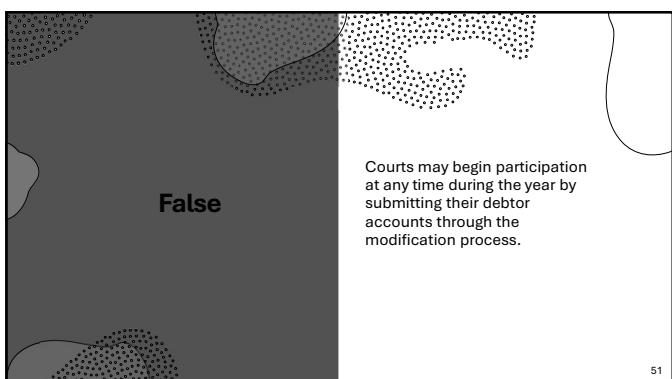
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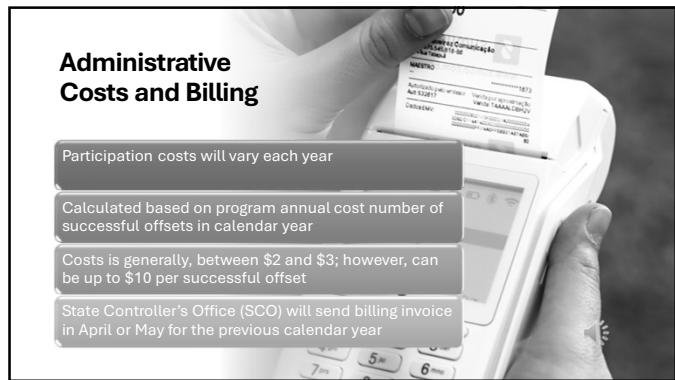
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Administrative Costs and Billing

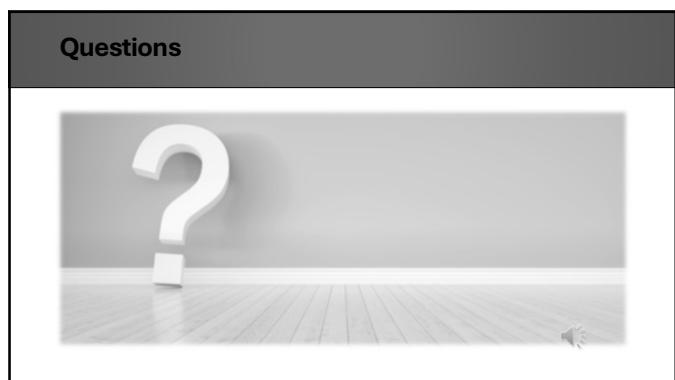
Participation costs will vary each year

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

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Questions

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REPORTING:

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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

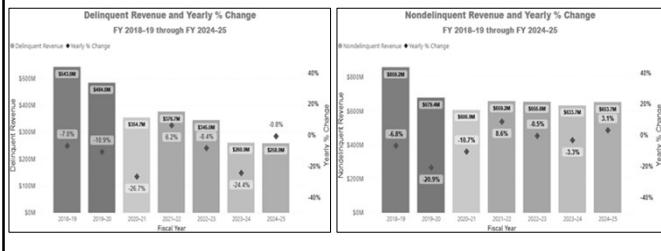
\$209 million in delinquent debt satisfied by means other than payment

\$161.6 million in uncollectible debt discharged from accountability

\$5.4 billion outstanding debt balance

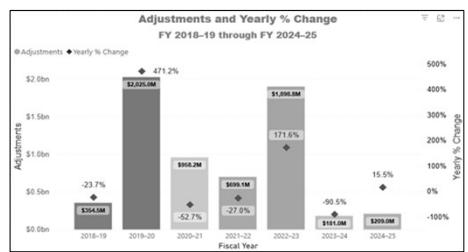
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Total Revenue Collected



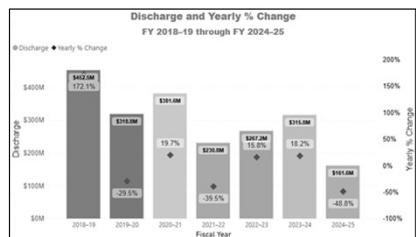
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Adjustments



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Discharged Debt



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Outstanding Balance



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UPDATE:
CRT REVIEW PROJECT

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Collections Working Group (cont'd)

Collections Best Practices

Discharge from Accountability Guidelines

Collection Activity Categories

Collections Reporting Template (CRT) Glossary

CRT Instructions

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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”

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

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

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Questions

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



MALIA M. COHEN
California State Controller

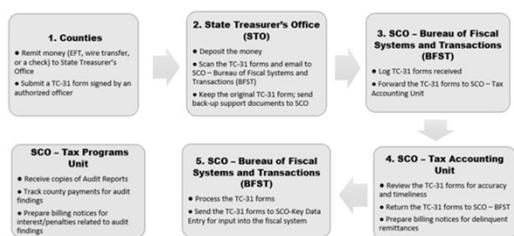
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AGENDA

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

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TC – 31 Process



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TC – 31 Resources

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

W Revenue Distribution Training Program

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

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 Form
- 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 [of](#).

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

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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 of](#)
 - » [eFITS Log-In of](#)
- Agency Trust Online Inquiry Instruction | PowerPoint (PowerPoint presentation requires MS PowerPoint software)
 - » [Fiscal Year 2025-26 *NEW!](#)
 - » [Fiscal Year 2024-25](#)
- Report to State Controller of Remittance to State Account (TC-47) | EXCEL

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Delinquent Date Schedule



State of California

Malia M. Cohen, California State Controller

Memorandum

Date: April 20, 2025

To: All County Auditors-Controllers

From: State Controller's Office

Jessica Montecinos, Manager

Tax and Remittance Division

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 sections 701.5 and 701.6, the following is the delinquent date schedule for county remittance to the State. Note that the most recent delinquent date shown is the date of postmark or before the deadline. Any remittance submitted after the deadline will be considered delinquent. Delinquent remittances will be assessed a late payment surcharge of 10%.

Corresponding Month	Open Date	Postmark Deadline
August 2025	October 19, 2025	October 25, 2025
September 2025	November 18, 2025	November 25, 2025
October 2025	December 17, 2025	December 25, 2025
November 2025	January 16, 2026	January 25, 2026
December 2025	February 14, 2026	February 25, 2026
January 2026	March 13, 2026	March 25, 2026
February 2026	April 12, 2026	April 25, 2026
March 2026	May 11, 2026	May 25, 2026
April 2026	June 10, 2026	June 25, 2026
May 2026	July 9, 2026	July 25, 2026
June 2026	August 18, 2026	August 25, 2026

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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
CTSMDFinancial 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

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Process Change for Submitting TC-31's

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

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TC – 31 Contacts

Tax Accounting Unit:

TC-31

lgpsdtaxaccounting@sco.ca.gov

Tax Programs Unit:

Audit Finding Payment

lgpsdtaxprograms@sco.ca.gov

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Questions

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Ability to Pay (ATP) Update

Nicholas Duffy, Fiscal Analyst

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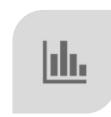
2024–25 ATP Backfill



85,736 REQUESTS RECEIVED



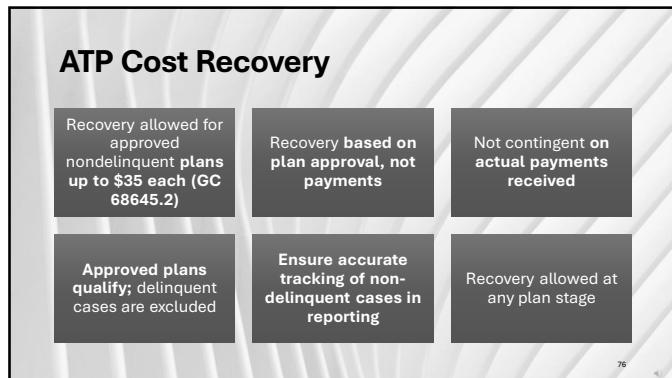
\$12.7M IN BACKFILL TO THE COURTS



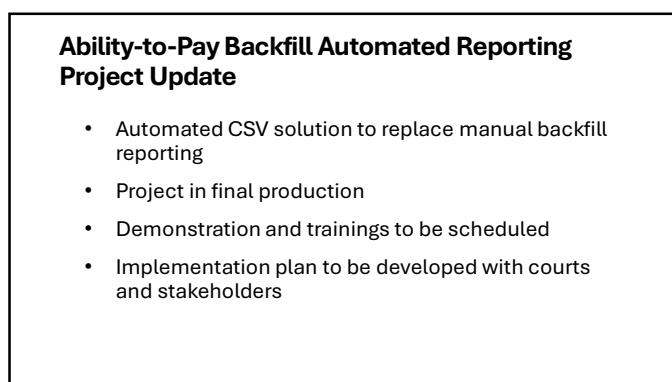
BUDGET SERVICES IN CONJUNCTION WITH IT TO DEVELOP AUTOMATED REPORTING

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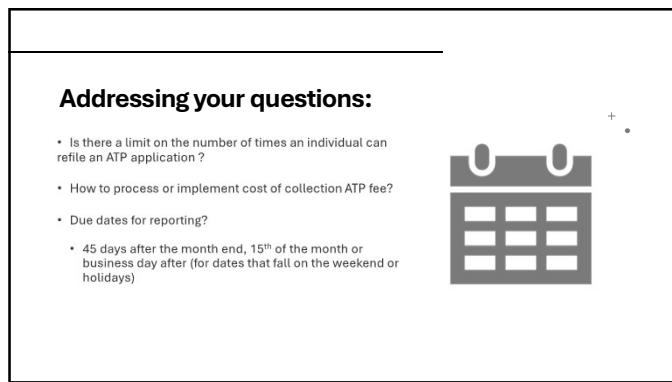
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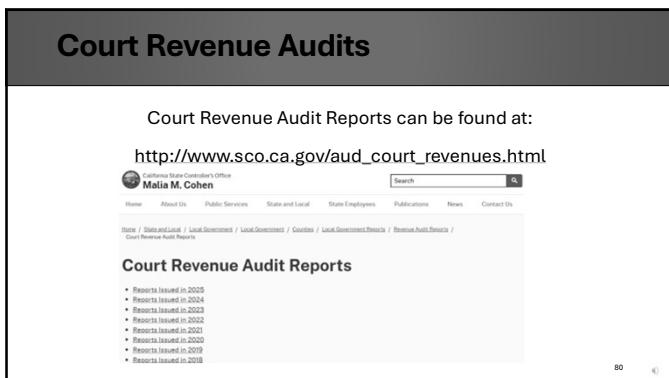
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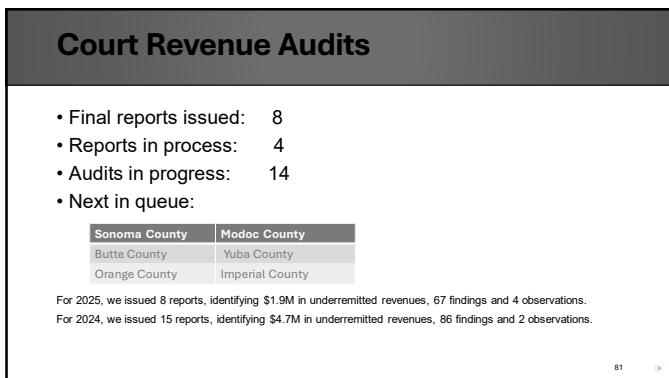
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Court Revenue Audits

Common Audit Findings

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

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Questions

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Other Information



EVALUATIONS



RESOURCES AND
CONTACTS



UPCOMING
TRAINING

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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>

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Questions



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Thank you!

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