

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

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

Tell us how we did. Please complete the survey!



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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 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

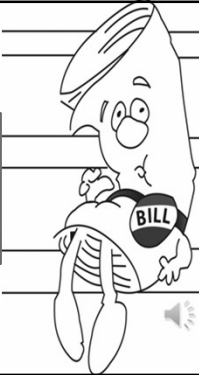
Interagency Intercept Collections (IIC) Program:
Rikki Saldana, Program Supervisor
Andrey Ivanov, Program Supervisor

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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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General court impact: Enacted bills

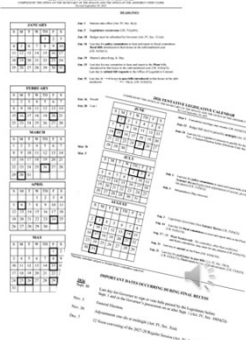
- AB 136 (Committee on Budget)
 - Court administrative bill – updates legislative report requirements and repeals the jury duty pilot program.
- AB 1071 (Katra)
 - Makes changes to the Racial Justice Act
- SB 27 (Umberg)
 - Expands CARE court to include Bipolar I with psychotic features
- SB 245 (Reyes)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

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Legislative Calendar

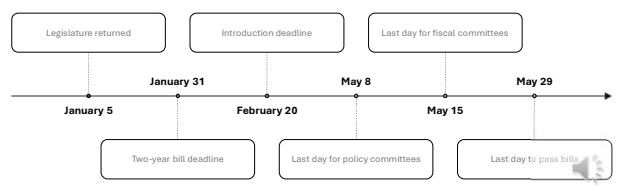
Year two of the two-year session

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

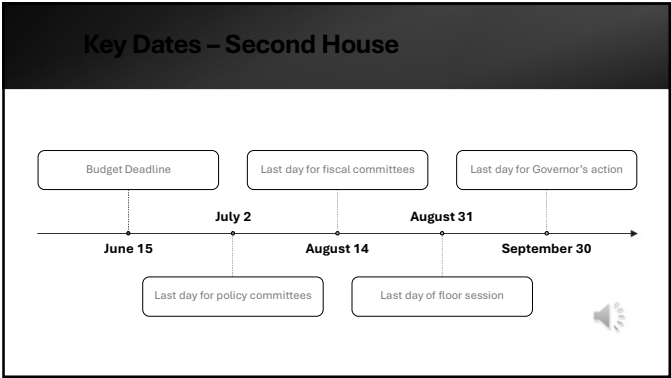


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Key Dates – House of Origin



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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

A small speaker icon is at the bottom right.

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Questions?

A simple illustration of two stylized human figures, one slightly behind the other, with a speech bubble containing a question mark above them. The entire slide is framed by a thin black border.

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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

2016 EDITION
(Cal. Rules of Court, rule 4.300)

TRAFFIC
BOATING
FORESTRY
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(b)(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 18755	Violation of BPC 18700 - 18770 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 18755(a)(3) if the violator is an individual. (SB 763)
Added	BPC 18755.1	Violation of BPC 18700 - 18770 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 85.5 (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 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 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 violations 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(i)	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 65080.5) and immediately liable for penalties pursuant to GOV 65889.5(a)(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 123022	Any willful, negligent, or malicious disclosure of cases of HIV infection reported pursuant to HSC 123022(a) shall be subject to penalties prohibited in HSC 123025. (SB 354)
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 Accounts in the General Fund. (AB 123)

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Updates Due to Legislation, cont.

Added, Amended, or Removed	Code Section	Description
Amended	GOV 70635	\$25 fee added for appeal under VEH 22445.3 and VEH 21455.5. (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)



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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

The screenshot shows a web browser window with the URL https://www.sco.ca.gov/scocontactus/ARD_Trial_Courts_Notification_Subscription.aspx. The page title is "Trial Court Revenue Distribution Updates Email Subscription Service". The form includes fields for "Last Name", "First Name", "Email Address", and "Phone Number". There are checkboxes for "I am interested in..." and "I want to receive...". A "Subscribe" button is at the bottom right. A small speaker icon is visible in the bottom right corner of the slide.

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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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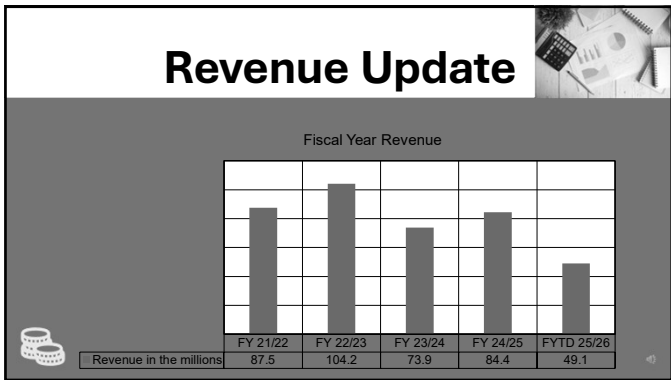
Legislation Update

SB132

- Eff. 07/2025
- Administrative fee increase




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Memorandum of Understanding

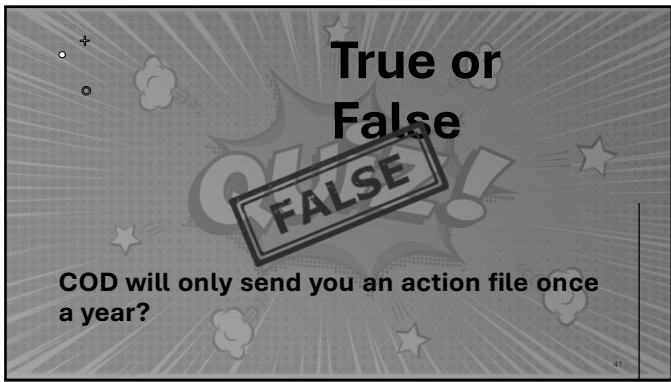
- 3 Notices
- Increased Administrative Fee
- GenAI Requirement



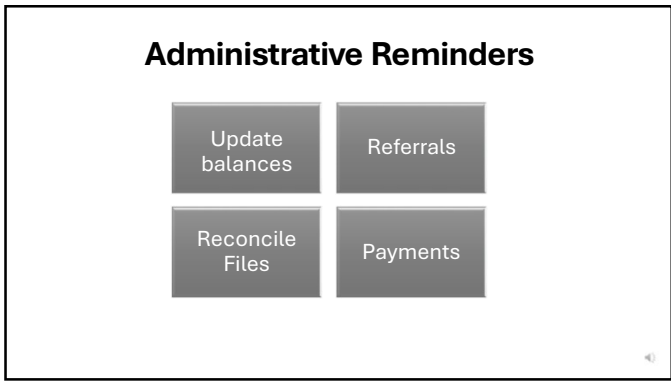
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Program Support



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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[illegible]

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[illegible]

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Enhancements to Error Reports

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

Expand **Modified Debtor Accounts Rejected**



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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.

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False

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

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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

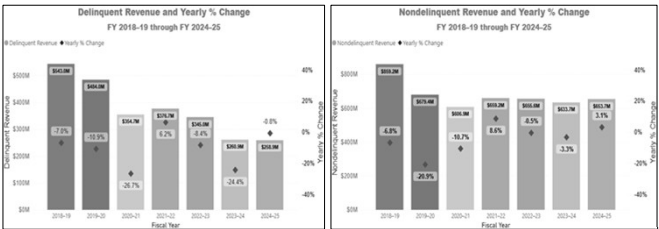
\$209 million in delinquent debt satisfied by means other than payment

\$161.6 million in uncollectible debt discharged from accountability

\$5.4 billion outstanding debt balance

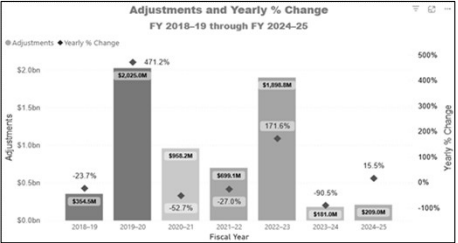
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Total Revenue Collected

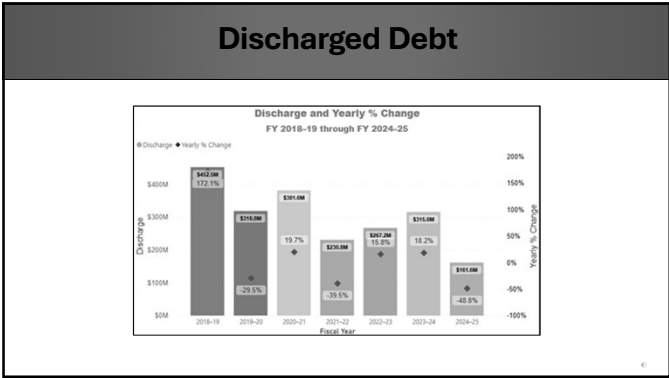


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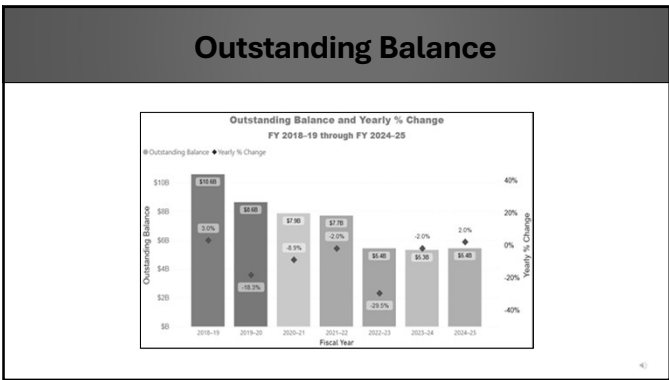
Adjustments



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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

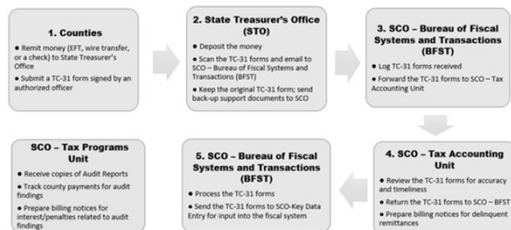
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AGENDA

- 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
- Guidelines for Revised TC-31 Forms
- TC-31 Frequently Asked Questions (FAQs)
- TC-31 Submission Training


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 if:

To receive notification of updates to the TC-31 form, please visit the TC-31 updates email subscription webpage if: 

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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's
 - 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

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Delinquent Date Schedule

State of California

Melba M. Cohen, California State Controller

Memorandum

Date: April 3, 2025

To: All County Auditor-Controllers

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

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

In accordance with Government Code (GC) section 68095(c), (e), and (f), and GC section 70372(d), 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
August 2025	September 15, 2025	October 15, 2025
September 2025	October 15, 2025	November 14, 2025
October 2025	November 15, 2025	December 15, 2025
November 2025	December 14, 2025	January 14, 2026
December 2025	January 14, 2026	February 19, 2026
January 2026	February 14, 2026	March 14, 2026
February 2026	March 14, 2026	April 14, 2026
March 2026	April 15, 2026	May 15, 2026
April 2026	May 15, 2026	June 15, 2026
May 2026	June 15, 2026	July 15, 2026
June 2026	July 14, 2026	August 14, 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
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

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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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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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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

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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

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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)



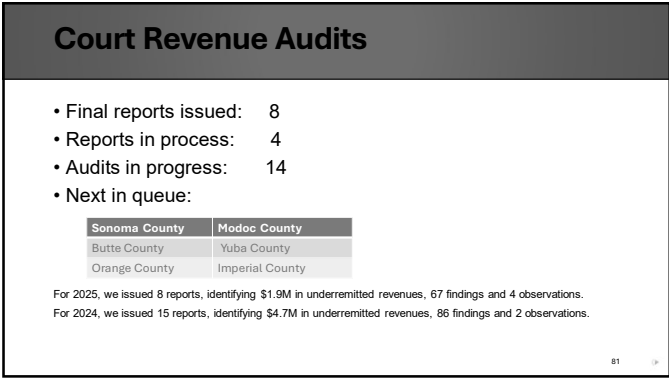
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Court Revenue Audits

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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