Revenue Distribution Training

Winter 2024 Session

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Housekeeping

Mute the mic.

Pre-recorded and "live" presentation.

RAISE HAND

...or use "Chat" feature to share information/ask question(s).

Tell us how we did in the survey!

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2024 Highlights

- Legislation (Authority)
- Collections (Enforcement)
- 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:
Maria Lira, Senior Analyst
Don Lowrie, Fiscal Analyst
Nicholas Duffy, Fiscal Analyst
Donna Newman, Budget Manager

State Controller's Office:

Local Government Programs and Services Division:
Marieta Delfin, Supervisor
Henry Mathews, Policy Analyst

Division of Audits:
Chris Ryan, Audit Manager

Franchise Tax Board

Court-Ordered Debt Program:
Rashan Anderson, Program Supervisor

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

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LEGISLATION: AUTHORITY

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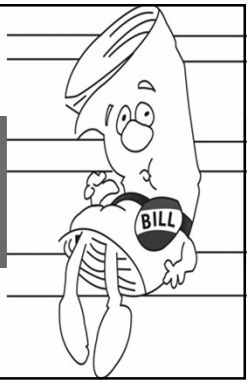
LEGISLATION:

2023-24



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2023 Stats

- Introduced bills: 2,920
  - Assembly: 1,905
  - Senate: 1,015
- Government Affairs tracked: 955
- Bills enacted: 374

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2023 Summary of New Laws

Available now on courts.ca.gov website.

Court-Related Legislation

December 2023

During the first year of the 2023-2024 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.

Until the annual pocket parts are issued, 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 http://leginfo.legislature.ca.gov. Individual chapters may be ordered directly from the Legislative Bill Room, State Capitol, 10th Street, Room B02, Sacramento, California 95814, 916-445-2323.

CALIFORNIA COURTS

Court-Related Legislation

Active Legislation

Judicial Branch Legislative Priorities

2023 Summary of Court-Related Legislation

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Court revenue enacted bills

- **AB 701 (Villapudua): Controlled Substances: fentanyl**
  - Increase penalties for specified weights of fentanyl
- **SB 71 (Umberg): Jurisdiction: Small claims and limited civil case**
  - Increases small claims limit from $10,000 up to $12,500
  - Increases limited civil cases from $25,000 to $35,000

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General court impact: Enacted bills

- SB 75 (Roth): Judgeships
- Remote proceeding extensions:
  - SB 133 (Civil) – January 1, 2026
  - SB 135 (Criminal) – January 1, 2025
- AB 1032 (Pacheco): Court Interpreters
- SB 43 (Eggman): Behavioral health

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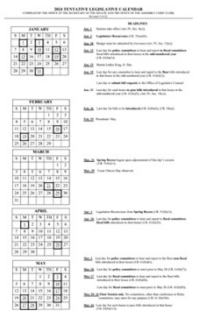
Legislative Calendar

Year two of the two-year session

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



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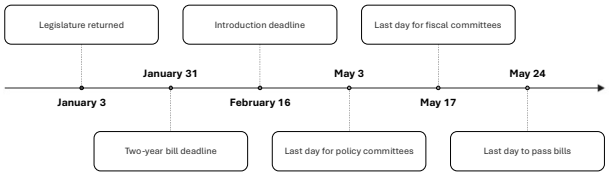
Key Dates – House of Origin



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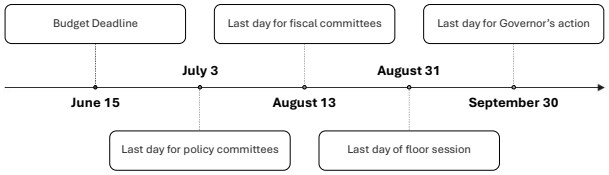
Key Dates – Second House



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2-year bills of note

- AB 786 (Bains): Restraining Orders: filing fees
- SB 516 (Skinner): Franchise Tax Board Debtor Bill of Rights
- SB 662 (Rubio): Courts: court reporters

All must be out of their house of origin by January 30

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Looking Ahead:

- Points of likely focus for court related legislation:
  - Court reporters
  - Remote proceedings
  - Criminal Justice reform
  - Fines, fees, and penalties
- Considerations:
  - Budget deficit
  - Significant leadership changes

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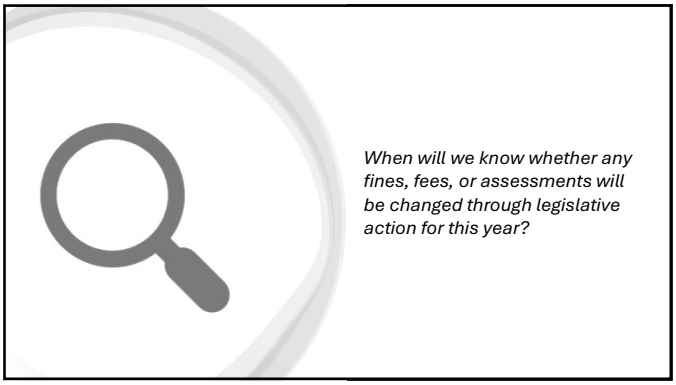

When will we know whether any fines, fees, or assessments will be changed through legislative action for this year?

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Uniform Bail and Penalty Schedules (UBPS)

Uniform Bail and Penalty Schedules

2024 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

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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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2024 UBPS

Changes based on:

- New Legislation
- Recommendations from Stakeholders
- Technical Changes

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EMAT (GC 76000.10 (c)) REPEALED

Dates to Remember:
Imposition ended December 31, 2022
Collection ended December 31, 2023
Courts will need to make the necessary adjustments including ending the 2% automation fee.

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Significant 2024 UBPS Changes

Vehicle Code Offenses:

- Several new or amended crimes regarding catalytic convers including Vehicle Code sections 10753, 24020, and 220
- Amends Vehicle Code section 11713, to prohibit (with some exceptions) offering a consumer a subscription service for any motor vehicle feature that utilizes components and hardware already installed on the motor vehicle
- Removing Vehicle Code section 24008, which prohibited modifying a vehicle so low to the ground that any part was lower than the bottom of the wheel rims
- Removing Vehicle Code section 42005, failure to attend traffic violator school, as a punishable offense.

Fish and Game Code Offenses:

- Changes to "woblettes" for Title 14 CCR sections 106–182.1, Violation of Commercial Fishing Regulations;

21

True or False?

The EMAT can be collected and distributed until December 31, 2024.

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Questions?

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COLLECTIONS: ENFORCEMENT

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Interagency Intercept Collection Program (IICP) Updates

STATE OF CALIFORNIA
Franchise Tax Board

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Program Legislative Update

AB 194 & SB 131

- Prohibit offsetting delinquent accounts against personal tax refunds of individuals who received:
  - Earned Income Tax Credit
  - Young Child Tax Credit
  - Foster Youth Tax Credit
- Bills take effect taxable years beginning on or after January 1, 2024
- Impacting IIC program participants when 2024 tax returns are filed in 2025

➢ provisions do not apply to delinquent accounts for the nonpayment of child or family support

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Revenue Update

FY 22/23 actual redirected revenue was $334 million

FY 23/24 redirected revenue projection is $346 million

$44 million redirected FY through October 2023

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Expanded Record Layout

Effective for the 2024 process year

Additional data elements include:

- Full Last Name
- Full First Name
- Middle Initial
- Suffix

Replaces both Annual and Modification record layout

The debt amount replaces the prior Add/Change/Delete indicator for debt modifications

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Administrative Costs and Billing

Cost is up to $10 per successful offset.

SCO and FTB calculate the program's annual cost.

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

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If December 1st deadline for submitting annual load was missed, can program participate in IIC's program for 2024?

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STATE OF CALIFORNIA
Franchise Tax Board

COURT ORDERED DEBT COLLECTION PROGRAM UPDATE

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Program Legislative Update:

Court-Ordered Debt Collections (COD)

- SB1477
  - Impacts to FTB COD

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Revenue Update:

- 2023-24 revenue projections are $90 million
- FY through October 2023, we are 7.5% below projections.

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True or False?

The Franchise Tax Boards' collection programs accept cases without Social Security Number.

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Questions?

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Collections Reporting Template (CRT) 2022-23

$1.0 billion in revenue:
- -$655.6 million from nondelinquent accounts
- -$345.0 million from delinquent accounts

$85.5 million in operating costs recovered

$1.9 billion in delinquent debt satisfied by means other than payment

$267.2 million in uncollectible debt discharged from accountability

$5.4 billion outstanding debt balance

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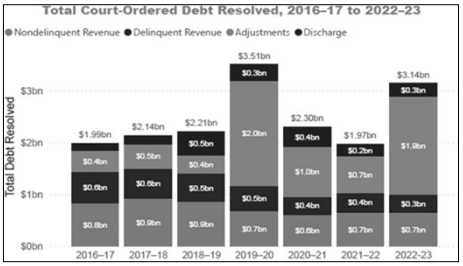
Statewide Collections Summary



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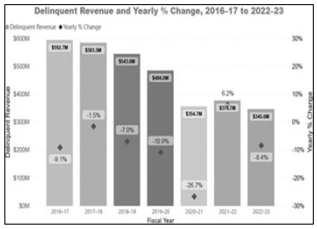
Total Revenue Collected



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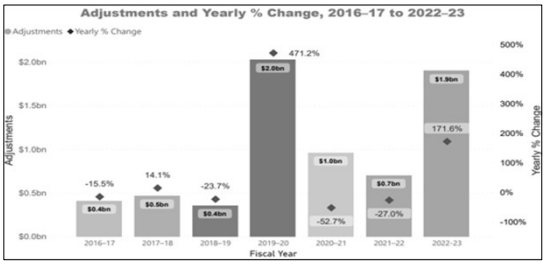
Adjustments



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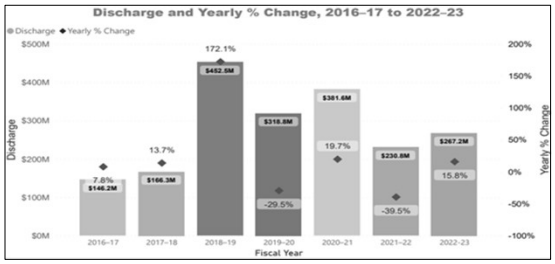
Discharged Debt



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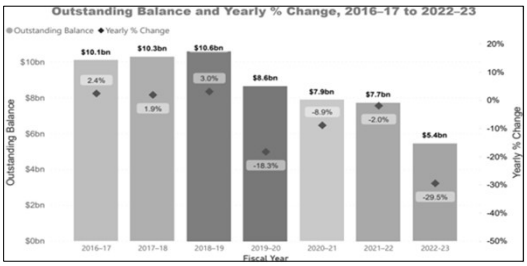
Outstanding Balance



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Update: Collections Master Agreements

- Amendments signed
- Five-year extension: January 1, 2024, to December 31, 2028
- Project Manager Contact list

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Questions?

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REVENUE DISTRIBUTION

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Trial Court Revenue Distribution Training January 2024

MALIA M. COHEN
California State Controller

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Updates Due to Legislation

The codes on the following slides have been added or amended or repealed in 2023.

All of these changes are included in the Revision 34 of the Trial Court Revenue Distribution Guidelines.

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Updates Due to Legislation, cont.

Added, Amended, or Removed	Code Section	Description
Amended	HSC 25192	Language updates which include adding "county counsel" among the recipients of the 25% distribution. (SB 642)
Removed	GOV 76000.10	Emergency Medical Air Transportation Penalty is removed since the assessment and collections are terminated.
Removed	PEN 1203.426	No reimbursement required per Section 1203.426, for a person seeking relief pursuant to this section and who meets the criteria set forth in GOV 68632. This code section is repealed and affects 4 entries in the guidelines - PEN 1203.4, 1203.41, 1203.42, and 1203.45. This is effective July 10, 2023. (AB 134)
Removed	PEN 1203.4	Actual court costs, county costs, or city costs up to $150 for withdrawal of guilty plea or setting aside of verdict (Probation) is removed. This is effective July 10, 2023. (AB 134)
Removed	PEN 1203.41	Actual court costs, county costs, or city costs up to $150 for withdrawal of guilty plea or setting aside of verdict (Mandatory Supervision) is removed. This is effective July 10, 2023. (AB 134)
Removed	PEN 1203.42	Actual court costs, county costs, or city costs up to $150 for withdrawal of guilty plea or setting aside of verdict (Pre-Realignment offense) is removed. This is effective July 10, 2023. (AB 134)
Removed	PEN 1203.45	Actual court costs, county costs, or city costs up to $150 for an order sealing a record for a person who is 26 years of age or older is removed. This is effective July 10, 2023. (AB 134)
Added	BPC 22948.55	A person who knowingly engages, has engaged, or proposes to engage in a violation of Chapter 36 (commencing with Section 22948.50) on In-Vehicle Cameras shall be liable for a civil penalty as stipulated. If the action is brought by the Attorney General, the penalty shall be deposited into the General Fund. If the action is brought by a district attorney, the penalty shall be paid to the treasurer of the county in which the judgment was entered. (SB 296)
Added	BPC 22949.85	A covered entity failing to submit a report as required by this section may be required to pay a penalty as ordered by the court. Moneys collected pursuant to this section shall be deposited in the Civil Rights Enforcement and Litigation Fund established pursuant to Section 12907 of the Government Code. (SB 54)
Amended	BPC 26038	Cannabis enforcement by local jurisdictions: Updates to the existing language to reflect the distribution of civil penalties based on whether the action is brought by the Attorney General, County Counsel, or City Attorney. (AB 1448)

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Updates Due to Legislation, cont.

Added, Amended, or Removed	Code Section	Description
Added	GOV 12527.6	The court may award the remedy of disgorgement in an action brought by the Attorney General under the unfair competition laws or false advertising laws in addition to the remedies provided in these statutes. Funds recovered by the Attorney General shall be deposited into the Victims of Consumer Fraud Restitution Fund. (AB 1366)
Added	GOV 54222.3.1(g)	If a city disposes of land in violation of this section, the city shall be liable for civil penalty calculated as per GOV 54222.3.1 (g). A penalty assessed pursuant to this subdivision shall, except as otherwise provided, be deposited into a local housing trust fund. The city may elect to instead deposit the penalty moneys into the Building Homes and Jobs Trust Fund or the Housing Rehabilitation Loan Fund. This section shall remain in effect only until January 1, 2034, and as of that date is repealed. (AB 1734)
Amended	HSC 25515.5(b)	Language updates which include adding "county counsel" among the recipients of the 50% distribution. (SB 642)
Added	HSC 26275	A manufacturer or an owner who violates this section on Trash Receptacles and Storage Containers shall be guilty of an infraction punishable by fines as stipulated. The fines shall be deposited into the Accident Prevention and Road Safety Fund. Moneys in the fund are available upon appropriation by the Legislature. This section shall become operative on January 1, 2025. (SB 806)
Added	HSC 104559.5	An enforcing agency may assess civil penalties for violation of subDivision (b) according to the schedule in BPC 22958 (a) (1) which shall be deposited in the State Treasury to the credit of the Sale of Tobacco to Minors Control Account. California Department of Tax and Fee Administration may also assess a civil penalty which shall be deposited into the Cigarette and Tobacco Products Compliance Fund which shall be made available to the CDTFA upon appropriation by the Legislature for the purposes of meeting its duties prescribed in HSC 104559.5 (f) (2). (AB 935)
Added	HSC 123622	Any person or entity that conducts ultrasound in violation of Section 123621 is liable for a civil penalty of two thousand five hundred dollars ($2,500) for a first offense and five thousand dollars ($5,000) for each subsequent offense. Any person or entity that violates this section is liable for any costs, fees, and civil penalties which shall be paid to the office that brought the action. (AB 1720)

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Updates Due to Legislation, cont.

Added, Amended, or Removed	Code Section	Description
Added	LAB 181	Moneys recovered by the Attorney General, a district attorney, a city attorney, a county counsel, or any other city or county prosecutor under this code in violation of Division 2 and Division 3 (exclusions specified in the section) shall be applied first to payments, such as wages, damages, and other penalties, due to affected workers. All civil penalties recovered by a public prosecutor pursuant to this chapter shall be paid to the General Fund of this state, unless otherwise specified by this code. This section shall remain in effect only until January 1, 2029, and as of that date is repealed. The repeal of this statute shall not apply to any action initiated in court by a public prosecutor prior to January 1, 2029. (AB 594)
Added	LAB 226.8	The Labor Commissioner under Section 98.3, 98.7, 98.74, or 1197.1, or the Attorney General, a district attorney, a city attorney, a county counsel, or any other city or county prosecutor, as defined in subdivision (a) of Section 181, may alternatively recover the penalties set forth in subdivisions (b) and (c) as damages payable to the employee. An employee is entitled to either recover the damages or to enforce a civil penalty, but not both, for the same violation. (AB 594)
Added	LAB 2510	An aggrieved employee shall be awarded front pay or back pay, the value of the benefits the employee would have received under any benefit plans, punitive damages pursuant to Section 3294 of the Civil Code, and reasonable attorney's fees and costs. An employer, agent of an employer, or other person who violates Part 9.5 of the Labor Code or causes a violation of this part may be subject to civil penalties as mentioned in LAB 2510 (e). Additional amounts as liquidated damages may be recovered as per LAB 2510 (e) and deposited into the Labor and Workforce Development Fund, and paid to the employee as compensatory damages. (AB 647)
Added	PCC 10510.53	An aggrieved employee shall bring a civil action for violation of Article 2.7 (commencing with Section 10510.50) against a vendor who violated this article and may be awarded compensation, penalties, reasonable attorney's fees and costs. (SB 27)
Added	PRC 3236.2	Civil penalties are imposed for violations of oil and gas laws pursuant to this section. Fifty percent of the civil penalties collected to be paid to the agency or office prosecuting the action and fifty percent to be deposited in the Oil and Gas Environmental Remediation Account. In addition to these civil penalties, a person found liable shall also pay a penalty in an amount equal to the cost to plug and abandon any well associated with the violation. This penalty shall be distributed to the division for deposit in the Oil and Gas Environmental Remediation Account. (AB 631)

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Updates Due to Legislation, cont.

Added, Amended, or Removed	Code Section	Description
Added	PRC 42488.3	Civil penalties collected pursuant to Chapter 8.6 (commencing with Section 42488) shall be paid to the office of the city attorney, county counsel, district attorney, or Attorney General, whichever office brought the action. The penalties collected pursuant to this section by the Attorney General shall be deposited into the Public Rights Law Enforcement Special Fund. This section shall become operative on July 1, 2024. (SB 244)
Added	PROB 2351.2	If a conservator does not file a care plan as required by subdivision (a), the court may impose a civil penalty in any amount up to five hundred dollars ($500), payable to the estate of the conservatee. The requirement to file a care plan is effective January 1, 2025. (SB 280)
Removed	CIV 1798.99.82	This entry is removed since the code section currently changes civil penalties that are levied as a result of court action to administrative penalties levied directly by the enforcing agency.
Amended	CCP 491.150	The sunset date of June 30, 2023 for the $60 fee for filing a motion as per GOV 70617 (a) is removed. The reference to this sunset date within CCP 491.150 in the Guidelines is removed. This is effective June 30, 2023. (AB 133)
Amended	CCP 704.750	The sunset date of June 30, 2023 for the $60 fee for filing a motion as per GOV 70617 (a) is removed. The reference to this sunset date within CCP 704.750 in the Guidelines is removed. This is effective June 30, 2023. (AB 133)
Amended	CCP 708.160	The sunset date of June 30, 2023 for the $60 fee for filing a motion as per GOV 70617 (a) is removed. The reference to this sunset date within CCP 708.160 in the Guidelines is removed. This is effective June 30, 2023. (AB 133)
Amended	CCP 2029.620	The sunset date of June 30, 2023 for the $60 fee for filing a motion as per GOV 70617 (a) is removed. The reference to this sunset date within CCP 2029.620 in the Guidelines is removed. This is effective June 30, 2023. (AB 133)
Amended	GOV 26721.2(a)	Fee for serving a summons for an action commencing in superior court is changed from $40 to $50. (SB 564)
Amended	GOV 26721.2(b)	Fee for canceling a summons prior to its completion is changed from $40 to $50. (SB 564)
Amended	GOV 26721.2(c)	Fee for making a not-found return on a summons certifying that the person cannot be found at the address specified is changed from $40 to $50. (SB 564)
Amended	GOV 26750	Fee for serving an earnings withholding order under CCP 706.010-706.154 is changed from $35 to $45. (SB 564)

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Updates Due to Legislation, cont.

Added, Amended, or Removed	Code Section	Description
Amended	GOV 70602.6	The sunset date of June 30, 2023 for the $40 fee added to $355 fee for filing first paper under the included Government Code sections is removed. This is effective June 30, 2023. (AB 133)
Amended	GOV 70616	The sunset date of June 30, 2023 for the fee raise from $550 to $1000 and maximum fee raise from $10,000 to $18,000 is removed. This is effective June 30, 2023. (AB 133)
Amended	GOV 70617(a)	The sunset date of June 30, 2023 for the $60 fee for filing a motion, application, or any other paper requiring a hearing, as specified is removed. This is effective June 30, 2023. (AB 133)
Amended	GOV 70657	The sunset date of June 30, 2023 for the $60 uniform fee for filing a motion or other paper requiring a hearing subsequent to the first paper in a proceeding is removed. This is effective June 30, 2023. (AB 133)
Amended	GOV 70662	The sunset date of January 1, 2024 for the $40 filing fee for a request for special notice pursuant to Sections 1250, 2700, and 17204 of the Probate Code is removed. This is effective June 30, 2023. (AB 133)
Amended	GOV 70677(a)	The sunset date of June 30, 2023 for the $60 uniform fee for filing any motion, application, order to show cause, or any other paper requiring a hearing subsequent to the first paper is removed. (AB 133)
Amended	GOV 70615	A fee of $25 for an appeal under Section 22428 of the Vehicle Code of a hearing officer's determination regarding a civil penalty for an automated speed violation, as defined in Section 22425 of the Vehicle Code. This section shall remain in effect only until January 1, 2032, and as of that date is repealed. (AB 645)

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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 http://leginfo.legislature.ca.gov.

Step Three: Check the online FAQs at http://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:
http://www.sco.ca.gov/ard_trial_courts_notification_email.html

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True or False?

A collecting entity **cannot** charge an administrative fee for installment plans or accounts receivable.

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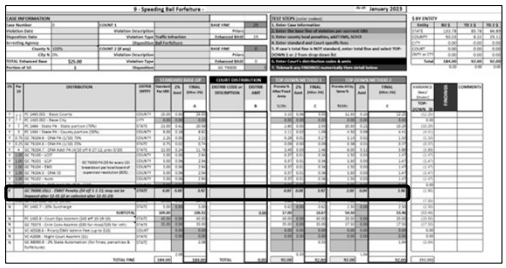
Revenue Distribution Worksheet



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Questions?

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REPORTING

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Ability to Pay (ATP) Update

Nicholas Duffy, Fiscal Analyst

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As of today: 40 Courts have been onboarded to MyCitations Online.

All courts will be online by the June 2024 Deadline.

Alameda	Amador	Butte	Calaveras	Colusa	El Dorado
Fresno	Glenn	Humboldt	Imperial	Kings	Lassen
Madera	Marin	Mendocino	Merced	Modoc	Mono
Monterey	Nevada	Placer	Plumas	San Benito	San Diego
San Francisco	San Joaquin	San Luis Obispo	San Mateo	Santa Clara	Santa Cruz
Shasta	Sierra	Siskiyou	Solano	Sutter	Tehama
	Trinity	Tulare	Ventura	Yolo	

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Remaining Scheduled Cohorts

FY 23-24			
July-Sept	**Oct-Dec**	**Jan-Mar**	**Apr-June**
Cohort 8	***Cohort 9***	***Cohort 10***	***Cohort 11***
Calaveras	Tuolumne	Alpine	Del Norte
Kings	Los Angeles	Contra Costa	Inyo
Plumas	Mariposa	Napa	Kern
Sutter	Santa Barbara	San Bernardino	Orange
Solano	Yuba	Sonoma	Sacramento
El Dorado		Marin	Riverside

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Backfill for 2022-2023 resulted in $3,207,000 distributed to courts

- $1,166,00 to Fund 0932 Trial Court Trust Fund
- $176,000 to Fund 0159 State Trial Court Improvement and Modernization Fund
- $1,845,000 to Fund 3037 State Court Facilities Construction Fund
- $20,000 to Fund 3066 Court Facilities Trust Fund

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Ability to Pay (AtP) Section

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

	Period
Row	
13	Current Period
14	Prior Period
15	Combined Periods

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

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

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

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

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Your ATP Questions

Criminal Justice Services Manager, Martha Wright

- *When will Traffic School be included in the functionality?*
- *When will our court have access to the SharePoint and monthly meetings?*
- *How do you handle Juvenile traffic cases?*

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

- TC – 31 Process
- Resources and Links
- Contacts

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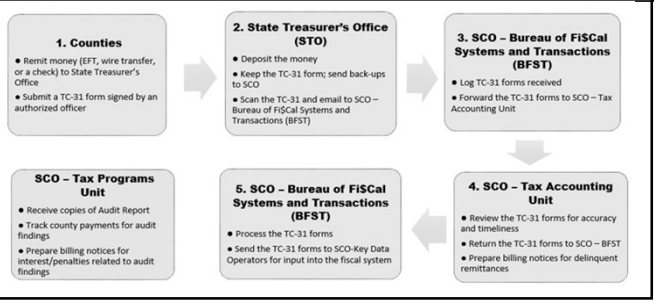
TC – 31 Process



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TC – 31 Resources

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

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 07.28.2022*
- 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.

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TC – 31 Resources

https://www.sco.ca.gov/Files-ARD-Local/remittc_tc31.xlsx

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TC – 31 Resources

Home » State and Local » Local Government » Local Government Information & Resources » Trial Court Revenue Distribution Guidelines » TC-31 Frequently Asked Questions

TC-31 Frequently Asked Questions

- Where can I find the TC-31 form?
- Is there a schedule showing the deadlines to remit collections with the TC-31?
- Where can I subscribe for TC-31 updates?
- Where do I submit the TC-31 form?
- Whom can I contact for any TC-31 questions?
- For audit finding penalty and interest matters, whom do I contact?
- For questions on revenue distribution, whom do I contact?
- Whom do I contact for electronic payments?
- Whom do I contact for the 50/50 Excess Split Revenue Computation Form?

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TC – 31 Resources

Delinquent Date Schedule
https://www.sco.ca.gov/ard_state_accounting.html

Accounting Forms and Information

Accounting

- eFITS - Electronic Fiscal Input Transaction System
  - 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 2023-24 *NEW!
  - Fiscal Year 2022-23
- Report to State Controller of Remittance to State Account (TC-47) | EXCEL
- State Department Accounts Receivable Management Representation and Certification Letter

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TC – 31 Resources

Delinquent Date Schedule

M e m o r a n d u m

Date: March 6, 2023

To: All County Auditor-Controllers

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

Subject: **FISCAL YEAR 2023-24 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	2023	September	14	2023	September	14	2023
August	2023	October	15	2023	October	16	2023
September	2023	November	14	2023	November	14	2023
October	2023	December	15	2023	December	15	2023
November	2023	January	14	2024	January	16	2024

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TC – 31 Resources

TC – 31 Submission

Submit your TC-31 forms to:

OR

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

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

DO 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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TC – 31 Contacts

Tax Accounting Unit:
lgpsdtaxaccounting@sco.ca.gov
Marieta Delfin – MDelfin@sco.ca.gov
TC-31 Desk - Vacant

Tax Programs Unit:
lgpsdtaxprograms@sco.ca.gov
Lacey Baysinger – Lbaysinger@sco.ca.gov
Ying Dong – Ydong@sco.ca.gov

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True or False?

Placing a hold on a driver's license is allowed only on failure to appear cases.

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Questions?

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CRT Review Project

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Assembly Bill 2746

- AB 2746 eliminated the suspension of driver's licenses for failure to appear effective January 1, 2023
- Impacted one of the collection activities in PC § 1463.007 and reporting on the CRT
- Modification of CRT will be considered for 2023-24 report

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Anticipated Changes

- Update Collections Best Practices
- Combine PC 1463.007 collections activities
- Standardize discharge process

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AUDITS

State Controller's Office

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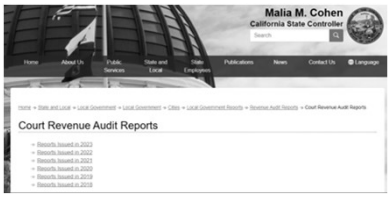
Court Revenue Audits

Court Revenue Audit Reports can be found at:

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



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Court Revenue Audits

- Final reports issued: 8
- Reports in process: 4
- Audits in progress: 11
- Next in queue:

Lassen County	Marin County
Stanislaus County	Colusa County
Fresno County	Madera County

For 2023, we issued 8 reports, identifying $4.8M in under remitted revenues, 52 findings and 6 observations.
For 2022, we issued 15 reports identifying $6.3M in under remitted revenues, 96 findings and 6 observations.

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Court Revenue Audits

Common Audit Findings

- Errors in calculation of the 50% excess of qualified revenues
- Under/Over remitted parking penalties

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Questions?

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Is there authority for a County Auditor Controller office to audit court revenue?

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Other Information

EVALUATIONS

RESOURCES AND CONTACTS

UPCOMING TRAINING

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2024 Training Sessions

Revenue Distribution:

- Monday May 16, Wednesday, May 22, Thursday, May 23
- Via TEAMS
- Email: Revenuedistribution@jud.ca.gov
- Website: https://www.courts.ca.gov/revenue-distribution.htm

Reporting Collections Information:

- Wednesday, June 26
- Via TEAMS
- Email: Collections@jud.ca.gov
- Website: https://www.courts.ca.gov/partners/455.htm

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Thank you!

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