



Revenue Distribution Training

Winter 2025 Session

Housekeeping



All phones are muted, and cameras are off.

Presentation is being recorded and will be posted online.



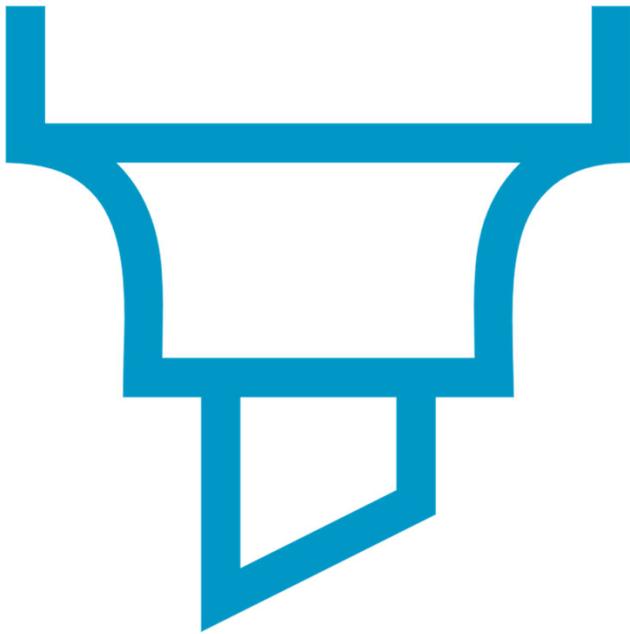
RAISE HAND

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

Tell us how we did. Please complete the survey!



2025 Highlights



- Legislation (Authority)
- Collections (Enforcement)
- Revenue Distribution
- Reporting
- Audits

Presenters:

Judicial Council

Governmental Affairs:

Morgan Lardizabal, Legislative Advocate

Criminal Justice Services:

Jamie Schechter, Attorney
Martha Wright, Manager

Funds and Revenues:

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

State Controller's Office:

Local Government Programs and Services Division:

Erika Bosnich, Supervisor
Henry Mathews, Policy Analyst

Division of Audits:

Chris Ryan, Audit Manager

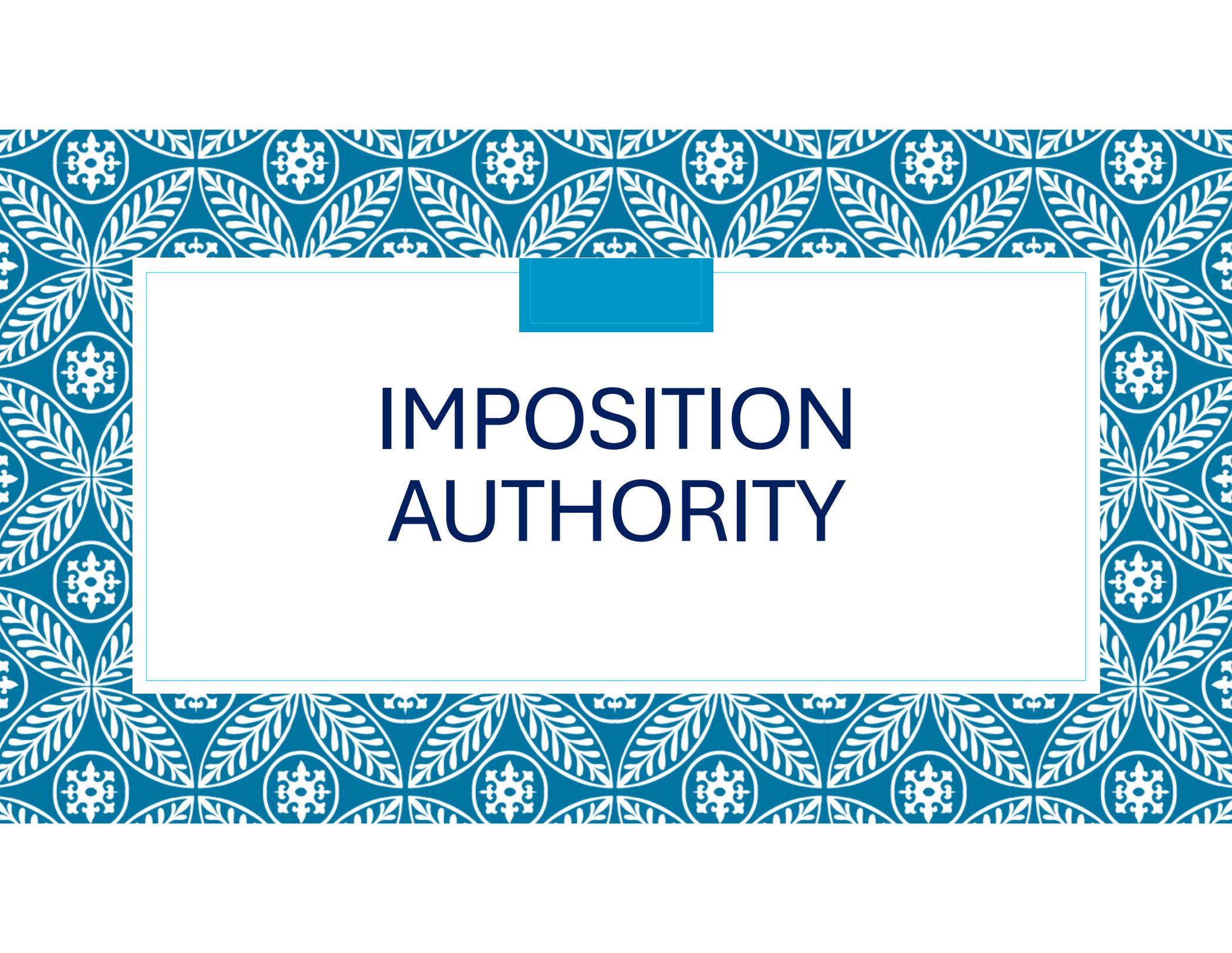
Franchise Tax Board

Court-Ordered Debt Program:

Lorena Benavidez, Program Supervisor
Jennifer Jacobsen, Program Supervisor

Interagency Intercept Collections (IIC) Program:

Rikki Saldana, Program Supervisor
Andrey Ivanov, Program Supervisor

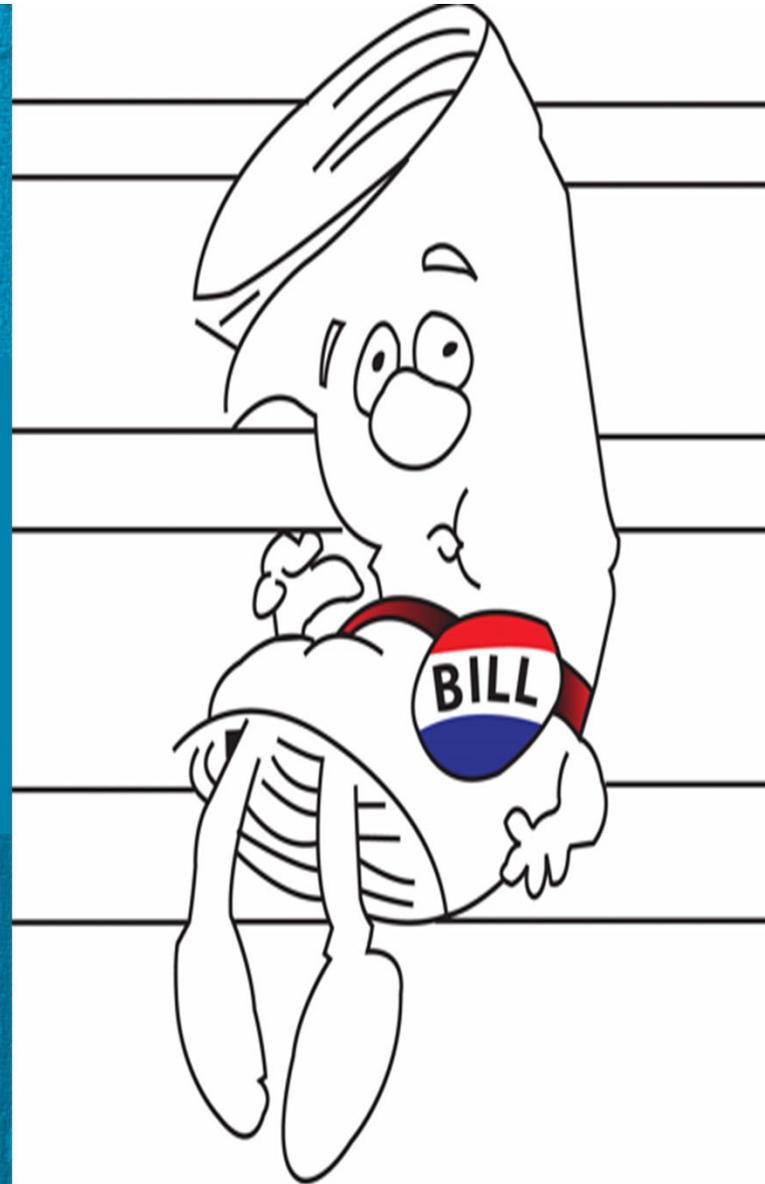


IMPOSITION AUTHORITY



LEGISLATION:

2025-2026



Judicial Council Purview

- Office of Governmental Affairs
- Legislative purview
 - Operational
 - Administrative
 - Fiscal



2024 Stats

- Introduced bills: 2,534
 - Assembly: 1,730
 - Senate: 804
- Government Affairs tracked: 772
- Bills enacted: 1369 (total), 420 (tracked)
- Bills vetoed: 189 (total), 59 (tracked)



2024 Summary of New Laws

Available now on courts.ca.gov website.

Home > Policy & Administration > Governmental Affairs > Court-Related Legislation

2024 Court-Related Legislation

Governmental Affairs

Court-Related Legislation

Past Legislation

Judicial Council Legislative
Position Letters & Fiscal
Impact Statements

Assembly Bill 1208

Outreach Activities

About Governmental Affairs

In this section:

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

Active Legislation

Legislative Status Charts

2024 Summary of Court-Related Legislation

The **2024 Summary of Court-Related Legislation** has brief descriptions of new laws, arranged according to subject matter, that affect the courts or that are of general interest to the judicial branch. The summary includes a statement for each new or amended statute that is determined to impact court operations and procedures, as well as a table summarizing new laws that create or expand crimes. Access the page numbers of specific bill summaries using an index at the back of the document.



Court-Related Legislation

Search for active **court-related legislation**, [view published letters and positions](#) the Judicial Council has taken on legislation, or consult annual summaries of new laws that affect the court or are of general interest to the court community.

December 2024



AB 1186



- Went into effect on January 1, 2025
- Makes *all* restitution fines unenforceable and uncollectible **ten years** from the date of imposition.
 - Includes the balance and any collection fees
 - Applies to both juvenile and adult restitution
- Prohibits restitution *fines* against a minor.
 - Still allows for juvenile *victim* restitution
 - Not retroactive





General court impact: Enacted bills

- AB 170 (Committee on Budget)
 - Extends authority for criminal and civil remote proceedings until January 1, 2027.
 - Amends the court emergency reserve from \$10 million down to \$5 million.
- AB 3013 (Maienschein)
 - Authorizes a 13-court pilot to conduct remote court reporting
- AB 2628 (Hart)
 - Updates State Auditor requirements for judicial branch entities from the current 2-year to a 3-year cycle.
 - New website requirement for State Auditor with recommendations and regular updates

New Legislative Session

New session and new year

- All bill numbers restart
- New legislators
 - 24 in the Assembly
 - 12 in the Senate (8 moved from the Assembly)



Legislative Calendar

2025 TENTATIVE LEGISLATIVE CALENDAR
 COMPILED BY THE OFFICE OF THE SECRETARY OF THE SENATE AND THE OFFICE OF THE ASSEMBLY CHIEF CLERK
 Revised October 16, 2024

DEADLINES

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

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

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

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

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

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

Jan. 6 Legislature Reconvenes (J.R. 51(a)(3)).

Jan. 16 Budget must be submitted by Governor (Art. IV, Sec. 12(a)).

Jan. 20 Martin Luther King, Jr. Day.

Jan. 24 Last day to submit bill requests to the Office of Legislative Counsel.

Feb. 17 Presidents' Day.

Feb. 21 Last day for bills to be introduced (J.R. 61(a)(1); (J.R. 54(a)).

Mar. 31 Cesar Chavez Day.

Apr. 10 Spring Recess begins upon adjournment of this day's session (J.R. 51(a)(2)).

Apr. 21 Legislature reconvenes from Spring Recess (J.R. 51(a)(2)).

May 2 Last day for policy committees to hear and report to fiscal committees fiscal bills introduced in their house (J.R. 61(a)(2)).

May 9 Last day for policy committees to hear and report to the Floor non-fiscal bills introduced in their house (J.R. 61(a)(3)).

May 16 Last day for policy committees to meet prior to June 9 (J.R. 61(a)(4)).

May 23 Last day for fiscal committees to hear and report to the Floor bills introduced in their house (J.R. 61(a)(5)). Last day for fiscal committees to meet prior to June 9 (J.R. 61(a)(6)).

May 31 Memorial Day.

Key Deadlines –

- **December 3:** Official start of the legislative year
- **January 6:** Legislature reconvenes
- **February 21:** Introduction deadline
- **June 6:** House of origin deadline
- **August 29:** Fiscal bill deadline
- **September 12:** Last day of session





Looking Ahead:

- Points of likely focus for court related legislation:
 - Immigration issues
 - Court reporters
 - Prop 36
- Considerations:
 - Budget deficit
 - New legislators
 - US election





+ o **Poll #1**

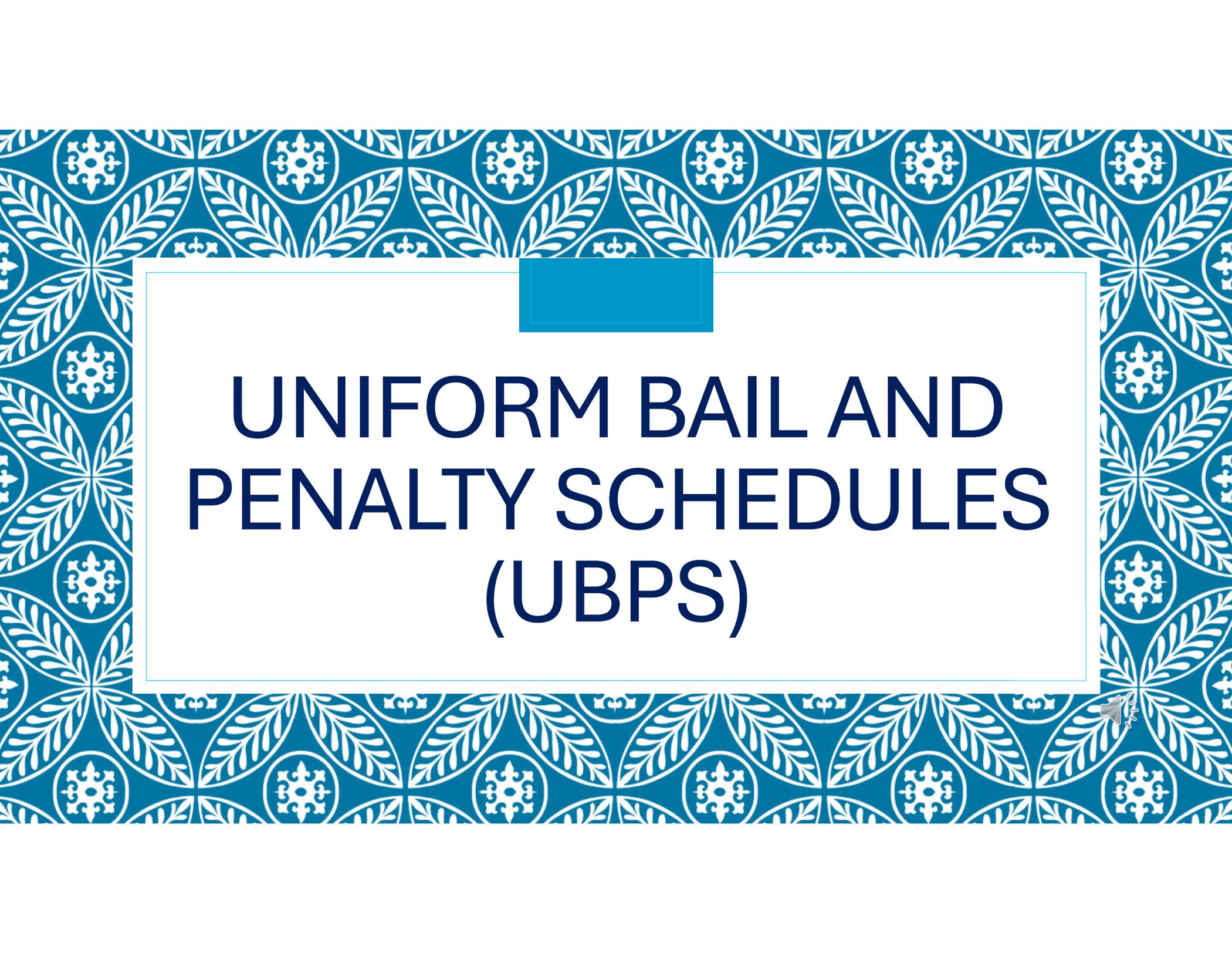
When must programs cease collecting restitution fines that were imposed 10 years earlier, under Assembly Bill 1186?

- a. September 28, 2024
- b. January 1, 2025
- c. June 30, 2025
- d. January 1, 2026



Victim Restitution Information

- Assembly Bill 1186 applies to restitution fines not victim restitution orders
- Victim restitution is first in the distribution priority, under Penal Code § 1203.1d
- Victim restitution should not be discharged from accountability or written off through bankruptcy
- Costs for collecting victim restitution are not recoverable under Penal Code § 1463.007
- Victim restitution information should be reported in designated section of the CRT



UNIFORM BAIL AND PENALTY SCHEDULES (UBPS)

What is Bail?

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

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



Uniform Bail and Penalty Schedules (UBPS)



Uniform Bail and Penalty Schedules

2025 EDITION

(Cal. Rules of Court, rule 4.102)

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



JUDICIAL COUNCIL
OF CALIFORNIA



2025 UBPS Changes

Changes based on:



New Legislation



Recommendations from
Stakeholders



Technical Changes



What UBPS Includes

Mandatory Schedule:

- Traffic infractions

Suggested Base Fines:

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



Significant 2025 UBPS Changes

Vehicle Code Offenses:

- The addition of Vehicle code section 28155 (a,b), Driver Monitoring Defeat Devices based on new legislation;
- Several changes to footnotes based on new legislation.
- Removing references to Vehicle Code section 42005, failure to attend traffic violator school.
- Various technical changes.

Fish and Game Code Offenses:

- There were significant additions to the Fish and Game Bail and Penalty Schedule based on request from the Department of Fish and Wildlife and the request of a court. Most of the changes were NOT based on new legislation.

Harbor and Navigation Code Offenses:

- Additional of Harbor and Navigation Code sections 655.7(e)(1), 658.3 (a-d) in the Boating Bail and Penalty Schedule





+ o • Poll #2

The Uniform Bail and Penalty Schedules is only updated annually based on new legislation.

- a. True
- b. False



Trial Court Revenue Distribution Training January 2025

Office of State Controller Malia M. Cohen



Updates Due to Legislation

The codes on the following slides have been added or amended or repealed in 2024.

All of these changes are included in the Revision 35 of the Trial Court Revenue Distribution Guidelines.



Updates Due to Legislation, cont.

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



Updates Due to Legislation, cont.

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



Updates Due to Legislation, cont.

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



Updates Due to Legislation, cont.

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



Updates Due to Legislation, cont.

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



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.



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

California State Controller's Office
Malia M. Cohen

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Trial Court Revenue Distribution Updates Email Subscription Service

This list notifies subscribers when updated information has been added to the Trial Court Revenue Distribution Guidelines webpage. To receive these notifications, please enter your information to sign up for the Trial Court Revenue Distribution Updates email distribution list.

To subscribe:

- Enter your email address and your first and last name.
- Click on the *Subscribe* button to generate a confirmation email.
- Open the email message and follow the instructions to complete the subscription process.

* are required fields

List Name: **Trial Court Revenue Distribution Updates**

* Email Address:

* First Name:

* Last Name:

I'm not a robot 



SCO Distribution Contact Information

If you have any questions related to trial court revenue distribution, please email

LocalGovPolicy@sco.ca.gov







COLLECTIONS: ENFORCEMENT



STATE OF CALIFORNIA
Franchise Tax Board

COURT ORDERED DEBT COLLECTION PROGRAM UPDATE



Legislation & Revenue Updates



Questions?



+ • Poll #3

The FTB-COD program will only send participating clients an action file once a year?

- a. True
- b. False



Interagency Intercept Collection (IIC) Program



STATE OF CALIFORNIA
Franchise Tax Board



IIC Program Updates



Legislative
Impacts



Revenue
Update



Data
Matching



Future
Enhancements



Administrative
Cost





Legislative Impacts

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

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

Provisions do not apply to delinquent accounts for the nonpayment of child or family support.





Revenue Update

FY 23/24

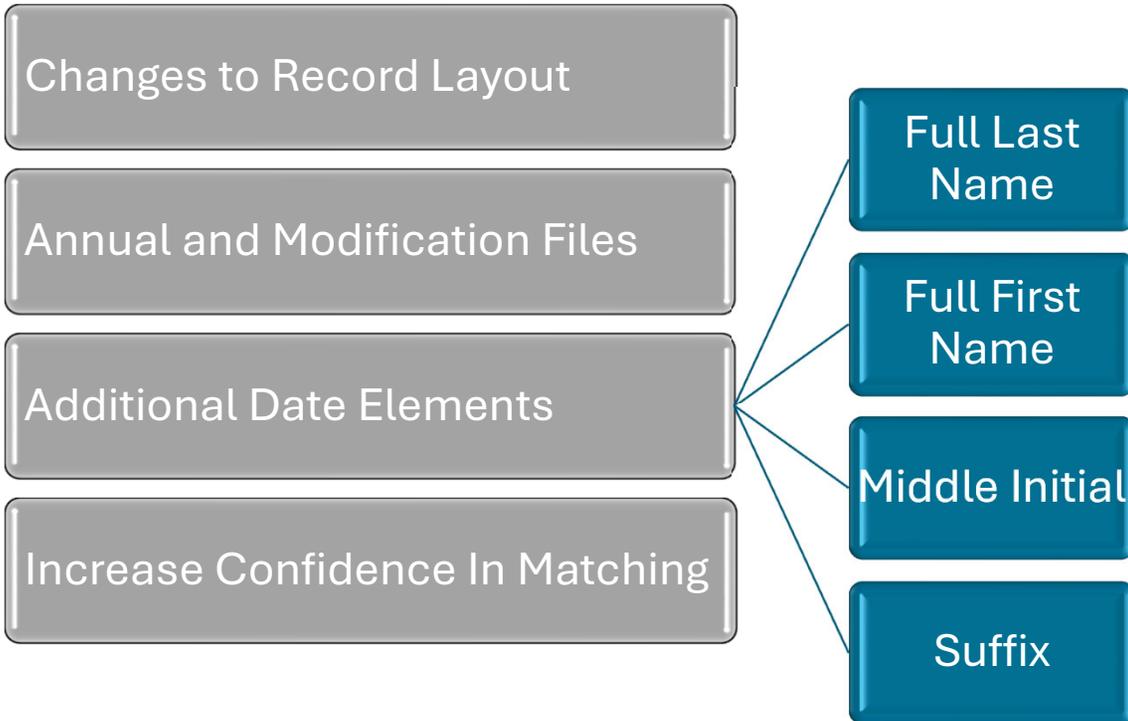
Redirected Revenue was \$272 million
79% of revenue projection

FY 24/25

Projected Redirected Revenue is \$271 million
\$32 million has been redirected FY through 10/2024
91% of revenue projection



Data Matching



Future Enhancements





Administrative Costs

Participation costs will vary each year

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

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

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

Questions



• Poll #4

For the IIC program, if a record is rejected, the record cannot be corrected and resubmitted.

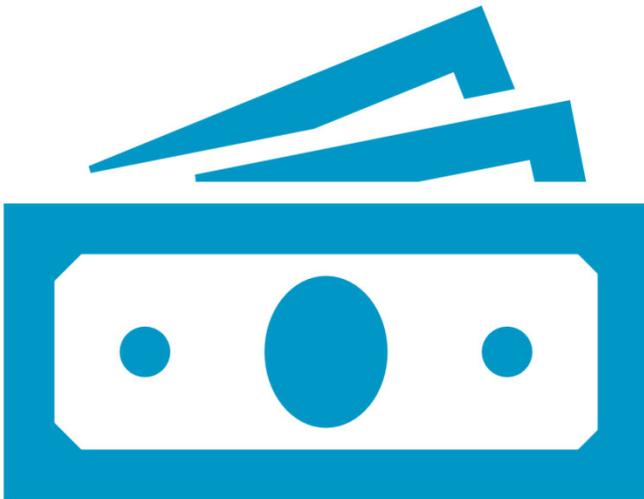
- a. True
- b. False





REPORTING

Collections Reporting Template (CRT) 2023-24



\$894.6 million in revenue:

- \$633.7 million from nondelinquent accounts
- \$260.9 million from delinquent accounts

\$83.7 million in operating costs recovered

\$181 million in delinquent debt satisfied by means other than payment

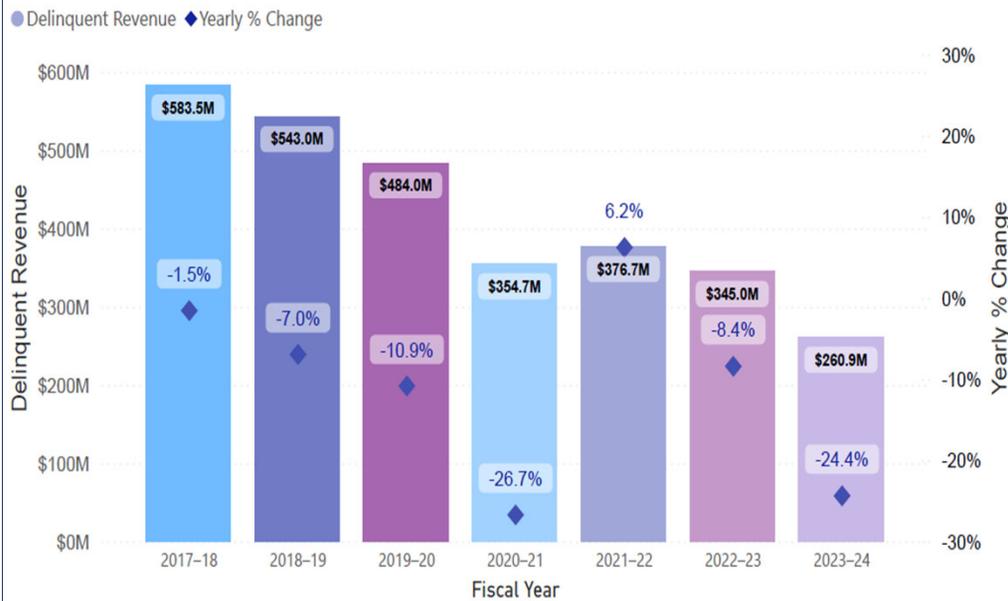
\$315.8 million in uncollectible debt discharged from accountability

\$5.3 billion outstanding debt balance

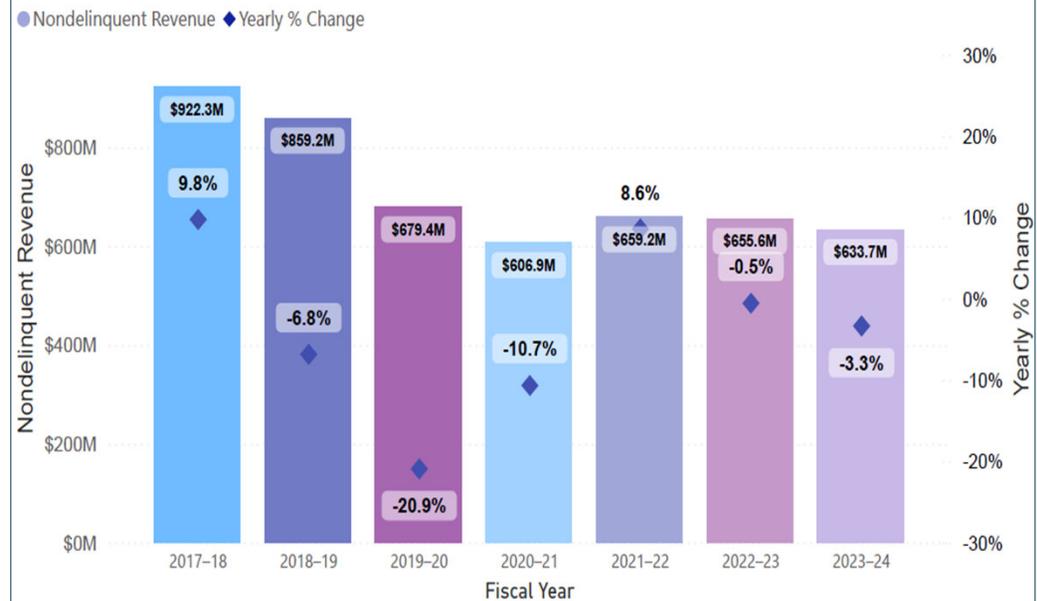


Total Revenue Collected

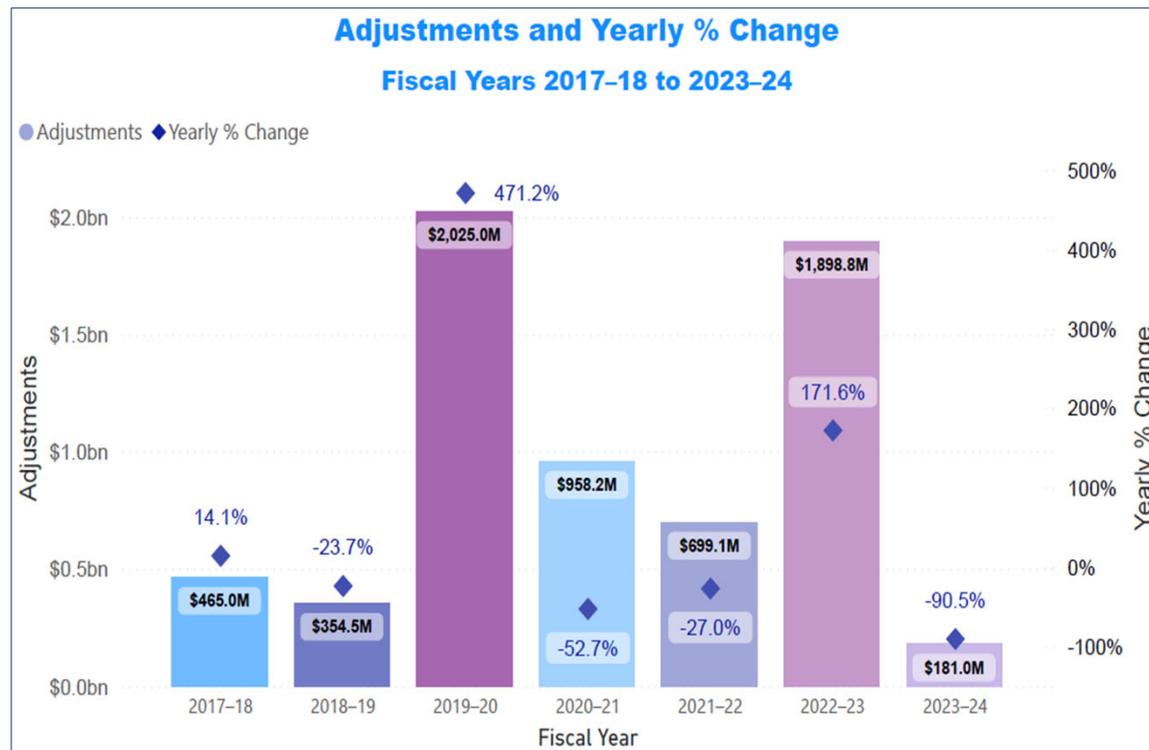
Delinquent Revenue and Yearly % Change
Fiscal Years 2017-18 to 2023-24



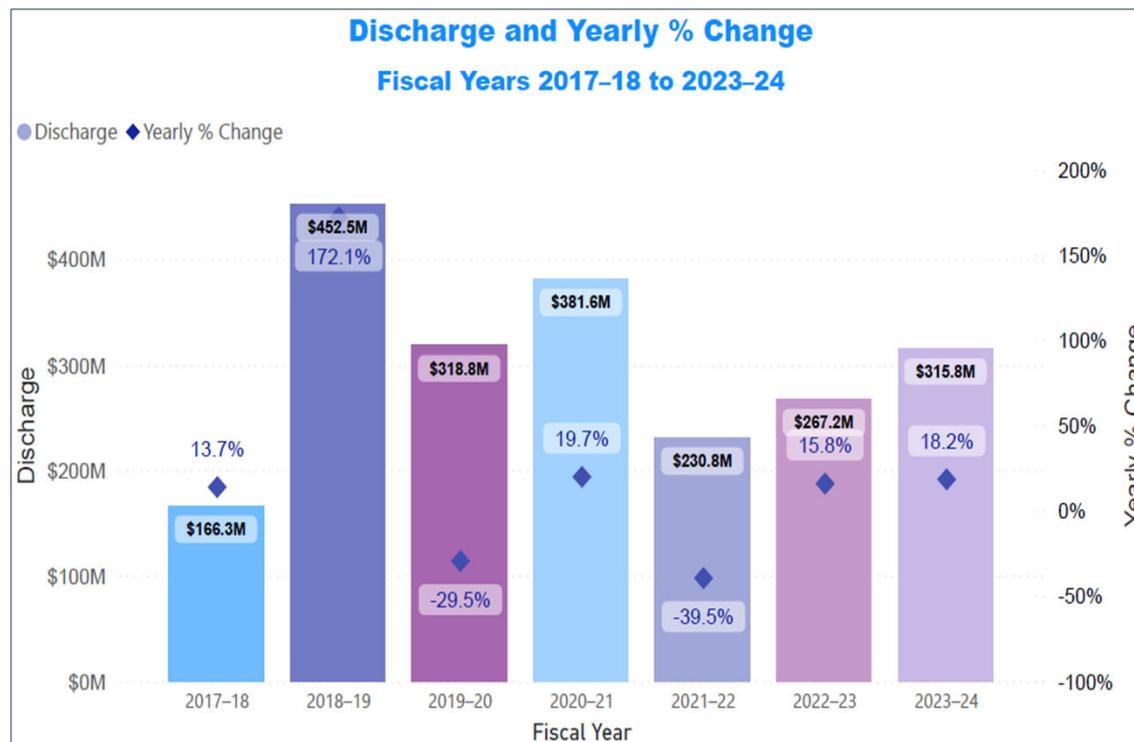
Nondelinquent Revenue and Yearly % Change
Fiscal Years 2017-18 to 2023-24



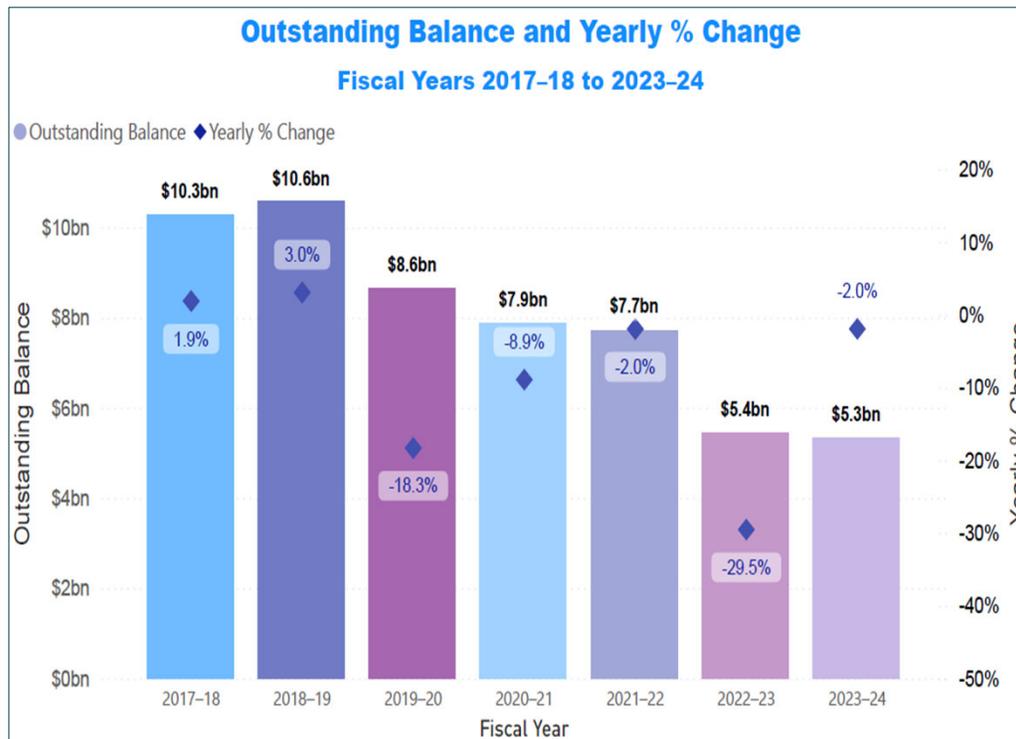
Adjustments



Discharged Debt



Outstanding Balance





**UPDATE:
CRT Review Project**

Collections Working Group



PROGRAM
PARTICIPATION



REVIEW
PROCESS



COMMENT
PERIOD

Collections Working Group (cont'd)

Item 1: Update Collections Best Practices

Item 2: Standardize discharge from accountability process

Item 3: Consolidate collections activities categories

Item 4: Amendment(s) to PEN § 1463.007

Item 5: Amendment(s) to GOV § 68514

Item 6: Other collections-related issues



Questions

+ ○ • **Poll #5**

A court or county can recover costs associated with the administration of delinquent ATP installment payment plans.

- a. True
- b. False



Ability to Pay (ATP) Update

Nicholas Duffy, Fiscal Analyst



2023–24 ATP Backfill



85,736 requests were received



\$6.1M in Backfill to the Courts



All 58 Counties onboarded by the July 1, 2024, statute

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

When are the 2025–26 Backfill Reporting Due Dates?

- Monthly ATP reporting follows the same due dates as the SCO's TC-31 schedule
- Reports are due 45 days after the end of each month.
- January 2025 reporting will be due March 16, 2025



+ ○ • **Poll #6**

A court or county may recover administrative costs of up to \$35 per approved nondelinquent ATP installment payment plan.

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



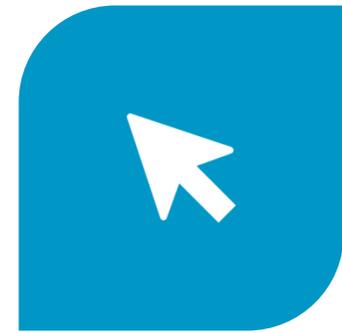
Upcoming Improvements for the reporting process:



AUTOMATIC UPLOAD FROM
CASE MANAGEMENT SYSTEM



CSV. SOLUTION TO LAUNCH
IN 2025



REPORTING STREAMLINED
TO A FEW MOUSE CLICKS

*Have more
Questions?*



Backfill reporting questions:

ATPBackfillRequest@jud.ca.gov

Nicholas.Duffy@jud.ca.gov



Policy and technical questions:

[**ATPSUPPORT@JUD.CA.GOV**](mailto:ATPSUPPORT@JUD.CA.GOV)

ATP Questions



What other updates are coming to the Ability to Pay program?



Can a litigant only apply once in a 6-month period?

+ • Poll #7

If the court has an agreement with a contractor to provide traffic violator school services, the traffic school vendor fee should be included in the reduced amount.

- a. True
- b. False



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



MALIA M. COHEN
California State Controller

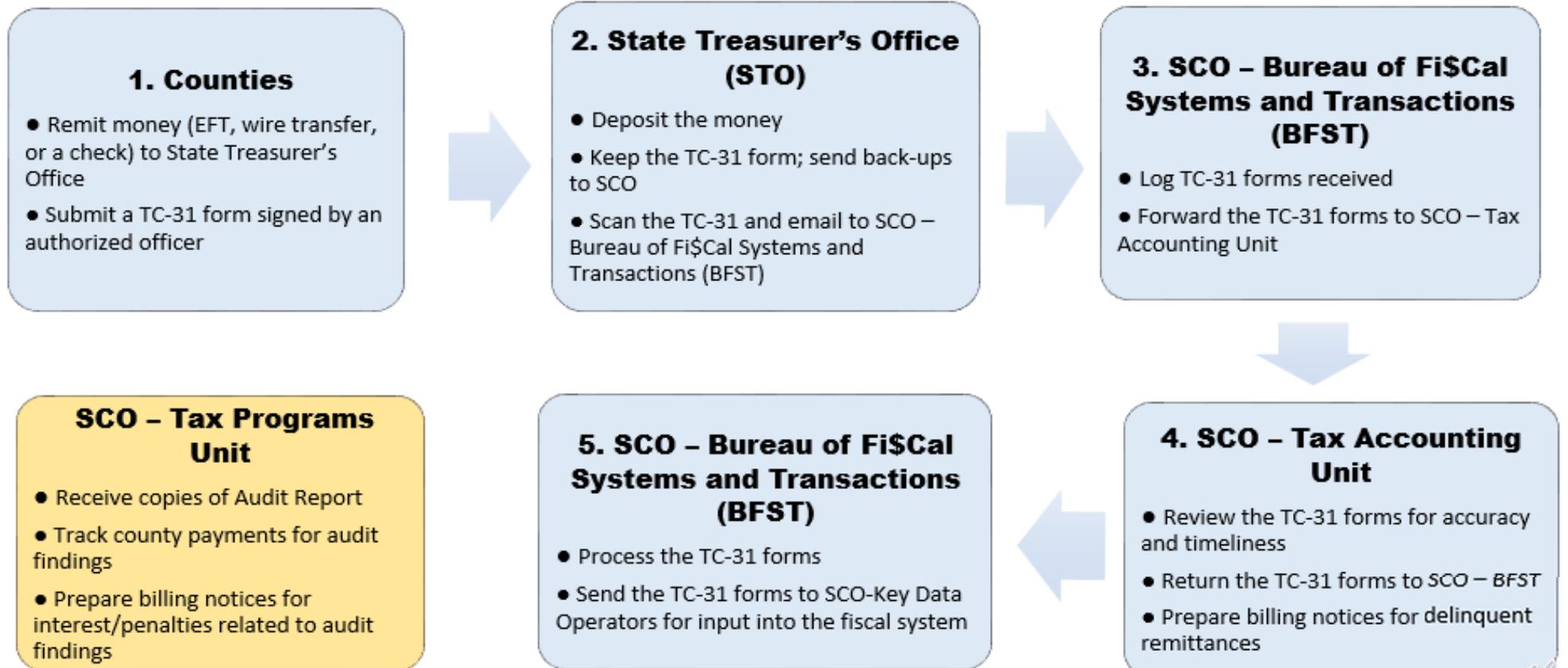


AGENDA

- TC – 31 Process
- Resources and Links
- TC-31 Form Update
- Contacts



TC – 31 Process



TC – 31 Resources

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

Revenue Distribution Training Program

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

For questions that are not addressed by the information via the link above, please contact the Local Government Policy Unit at LocalGovPolicy@sco.ca.gov

TC-31 Forms and Instructions

- [Remittance to the State Treasurer \(TC-31\) Accounting Form](#) **Updated 09.26.2024*
- [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](#).



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 2024-25](#)  ***NEW!**
 - [Fiscal Year 2023-24](#) 
- [Report to State Controller of Remittance to State Account \(TC-47\)](#)  | [EXCEL](#) 
- State Department Accounts Receivable Management Representation and Certification Letter
 - [Fiscal Year 2023-24 Letter for Department Use](#) 



TC – 31 Form Update

Revision 9/2024 – Page 1

| | |
|------------------------------|---------------------|
| <small>COF MONTH</small> | CO _ _ _ _ _ |
|------------------------------|---------------------|

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

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

| FUND | AGENCY | FY | REV / OBJ | AMOUNT | D/C | CODE SECTION & DESCRIPTION |
|---------|---------|----|-------------|--------|-----|--|
| 0 0 0 1 | 0 2 5 0 | | 1 6 1 4 0 3 | | | General Fund - Penal Code 1465.7; AB 3000 - 20% surcharge on criminal fines |
| 0 0 0 1 | 0 2 5 0 | | 1 6 4 4 0 0 | | | General Fund - Penal Code 1214.1 - Civil Assessments |
| 0 0 0 1 | 0 8 2 0 | | 1 3 1 5 0 0 | | | General Fund - Health & Safety 11372.5 - Criminalistics Lab Fee; Health & Safety 11502 - State Fines |
| 0 0 0 1 | 4 2 6 0 | | 1 6 4 3 0 0 | | | Emergency Medical Air Transportation and Children's Coverage Fund - GC 76000.10 (c)(1) - \$4 Penalty for Vehicle Code violations |
| 0 0 0 1 | 9 9 9 0 | | 1 3 0 9 0 1 | | | General Fund - Penal Code 290.3 - First Conviction |
| | | | | | | General Fund - Penal Code 290.3 - Second & Subsequent |



TC – 31 Form Update

Revision 9/2024 – Page 3

CO _ _ _ _ _

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

COUNTY NAME - NUMBER:

COLLECTIONS FOR THE MONTH OF (Mo / Yr):

| FUND | AGENCY | FY | REV / OBJ | AMOUNT | D/C | CODE SECTION & DESCRIPTION |
|---------|---------|----|-------------|--------|-----|--|
| 3 0 3 7 | 0 2 5 0 | | 1 6 1 4 0 0 | | | GC 76100 - Courthouse Construction Fund Closeout |
| 3 3 6 4 | 3 6 0 0 | | 1 2 5 6 0 0 | | | Fish & Game Preservation Fund - Fish & Game 711.4 - Environmental Document Filing Fees |
| 3 4 2 4 | 4 2 6 0 | | 1 6 1 4 0 0 | | | CARE Act Accountability Fund - Welfare & Institution Code 5979 |
| | | | | | | |



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](mailto:CTSMD_In_Out_Wires@treasurer.ca.gov)

cc: finserv@treasurer.ca.gov



TC – 31 Contacts

Tax Accounting Unit:

TC-31

lgpsdtaxaccounting@sco.ca.gov

Tax Programs Unit:

Audit Finding Payment

lgpsdtaxprograms@sco.ca.gov





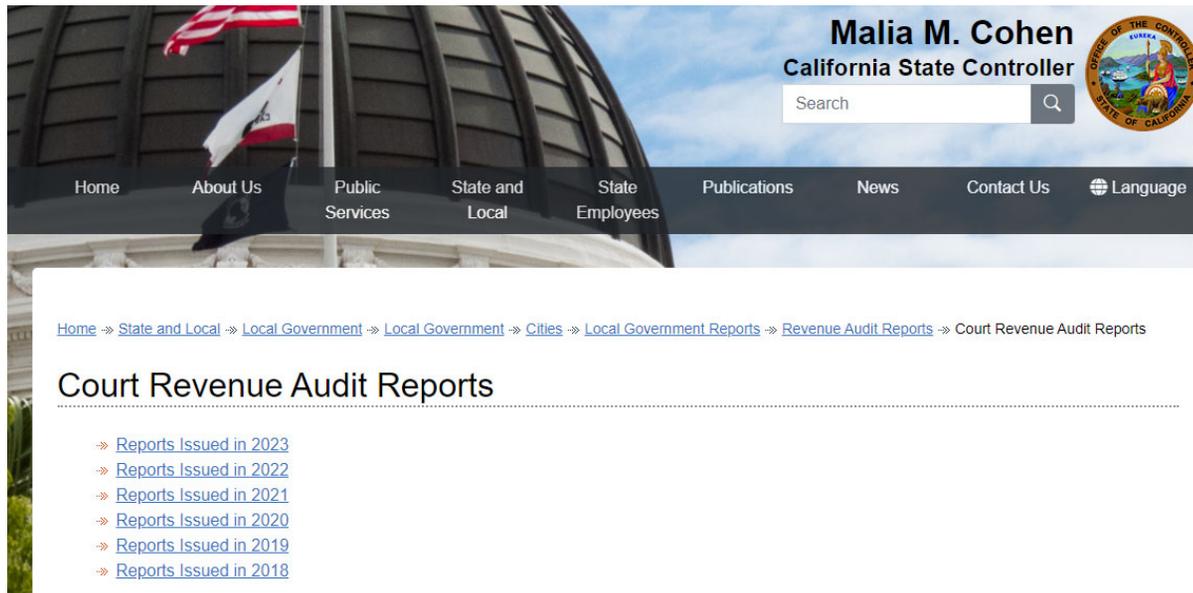
AUDITS

State Controller's Office

Court Revenue Audits

Court Revenue Audit Reports can be found at:

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



The screenshot displays the website of Malia M. Cohen, California State Controller. The header includes her name and title, a search bar, and the official seal of the Office of the Controller, State of California. The navigation menu contains links for Home, About Us, Public Services, State and Local, State Employees, Publications, News, Contact Us, and Language. The breadcrumb trail reads: Home → State and Local → Local Government → Local Government → Cities → Local Government Reports → Revenue Audit Reports → Court Revenue Audit Reports. The main heading is "Court Revenue Audit Reports", followed by a list of links for reports issued in 2023, 2022, 2021, 2020, 2019, and 2018.

Malia M. Cohen
California State Controller

Search

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Home → State and Local → Local Government → Local Government → Cities → Local Government Reports → Revenue Audit Reports → Court Revenue Audit Reports

Court Revenue Audit Reports

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



Court Revenue Audits

- Final reports issued: 15
- Reports in process: 4
- Audits in progress: 10
- Next in queue:

| | |
|--------------------------|--------------------------|
| San Benito County | Santa Cruz County |
| Alpine County | Amador County |
| Kern County | San Francisco County |

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

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



Court Revenue Audits

Common Audit Findings

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





Questions

Other Information



EVALUATIONS



RESOURCES AND
CONTACTS



UPCOMING
TRAINING

What are the Steps if I have a Trial Court Revenue Distribution Question?

1 Check the State

- [Trial Court Revenue](#)

2 Check Trial Court

- [CA Legislative Info](#)
 - [Uniform Bail and P](#)
 - [Revenue Distributi](#)
 - [FAQs: Trial Court R](#)
 - [Crosswalk Guide \(u](#)
- This tool was devel
- to existing trial cou
- descriptions and as
- Judicial Council dis

3 50-50 Excess Sp

- [Memo](#) (dated Augu
- [50-50 Instructions](#)

California Judicial Branch Home

JUDICIAL BRANCH OF CALIFORNIA

Supreme Court Courts of Appeal Superior Courts Judicial Council

Home > Collections Res

Home

Statewide Traffic T Amnesty Program

Collections Resour

Latest News

RELATED LINKS

- > [State Controller's Forms and Inform](#)
- > [Revenue Distribut Training](#)

Revenue Distr

Budget & Finance

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Judicial Council Finance Re 2008 - 2015

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The Judicial Branch Budget Process

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California State Controller's Office

Malia M. Cohen

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California Law >> Code Search

If you need additional Government Policy

Code Search Text Search

California Constitution - CONS

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

Code: [Selected Code] Section: [1 or 2 or 1001] Search

Code Search Text Search

California Constitution - CONS

[Business and Professions Code - BPC](#)

[Civil Code - CIV](#)

[Code of Civil Procedure - CCP](#)

[Commercial Code - COM](#)

[Corporations Code - CORP](#)

[Education Code - EDC](#)

[Elections Code - ELEC](#)

[Evidence Code - EVID](#)

[Family Code - FAM](#)

[Financial Code - FIN](#)

[Fish and Game Code - FGC](#)

[Food and Agricultural Code - FAC](#)

[Government Code - GOV](#)

[Harbors and Navigation Code - HNC](#)

[Health and Safety Code - HSC](#)

[Insurance Code - INS](#)

[Labor Code - LAB](#)

[Military and Veterans Code - MVC](#)

[Penal Code - PEN](#)

[Probate Code - PROB](#)

[Public Contract Code - PCC](#)

[Public Resources Code - PRC](#)

[Public Utilities Code - PUC](#)

[Revenue and Taxation Code - RTC](#)

[Streets and Highways Code - SHC](#)

[Unemployment Insurance Code - UIC](#)

[Vehicle Code - VEH](#)

[Water Code - WAT](#)

[Welfare and Institutions Code - WIC](#)

2025 Training Sessions

Revenue Distribution Plenary and Basic/Special Distribution Workshops

- Mid-May
- Via ZOOM
- Email: Revenuedistribution@jud.ca.gov
- Website: <https://www.courts.ca.gov/revenue-distribution.htm>

Completing the Collections Reporting Template:

- Mid-June
- Via ZOOM
- Email: Collections@jud.ca.gov
- Website: <https://www.courts.ca.gov/partners/455.htm>



Thank you!

