



 **Revenue Distribution Training**
Winter 2025 Session


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Housekeeping

 <p>All phones are muted, and cameras are off.</p>	<p>Presentation is being recorded and will be posted online.</p> 	 <p>RAISE HAND</p> <p>Raise your hand to share information and/or ask question(s).</p>	<p>Tell us how we did. Please complete the survey!</p> 
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2025 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:
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

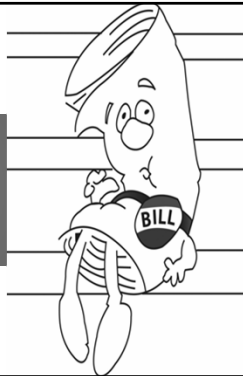
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IMPOSITION AUTHORITY

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LEGISLATION:



2025-2026



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Judicial Council Purview

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






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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)

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2024 Summary of New Laws

Available now on courts.ca.gov website.

2024 Court-Related Legislation

Governmental Affairs


In this section:

- Bill of Lamentation
- Legislative Council on Judicial Council's Position
- Legislative Summary
- Bill of Lamentation
- Legislative Summary
- Governmental Affairs Advisory Committee

Court-Related Legislation

Search for active court-related legislation, view published bills and bills 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




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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



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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



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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)

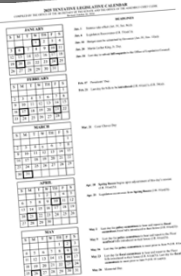




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Legislative Calendar




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




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Looking Ahead:

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



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+ 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

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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

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UNIFORM BAIL AND PENALTY SCHEDULES (UBPS)

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What is Bail?

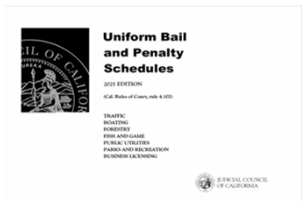
"Regular" bail: Cash bail or a secured bail bond is used to ensure that the defendant appears in court on their case.


"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)






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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 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

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+
° **Poll #2**

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

- a. True
- b. False



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**Trial Court Revenue
Distribution Training
January 2025**

Office of State Controller Malia M. Cohen



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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.



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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(f)	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).

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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(c)	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.

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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 Capital 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(i)(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 26352(a)(1), (1), and (g) or WIC 111202(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 260386(a).
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	FSC 12025(a)	Change of language from Controlled Substances to "cannabis or cannabis products" and an update in one of the fund names.
Amended	FSC 12025(b)	Change of language from Controlled Substances to "cannabis or cannabis products" and an update in one of the fund names.

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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 65086(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 23258.6	A violation of article 5 (commencing with HSC 23258) of Chapter 4.5 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 104559.3(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 22956(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).

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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 1000-9976 subject to liability not to exceed \$1,000 for each day in which the violation occurs.
Removed	GOV 6223	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.
Amended	GOV 70615	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. 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 22455 of the Vehicle Code. This section shall remain in effect only until January 1, 2020, and as of that date is repealed.

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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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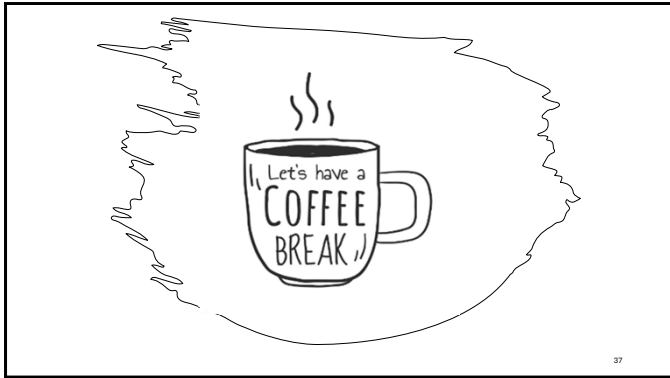
SCO Distribution Contact Information

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

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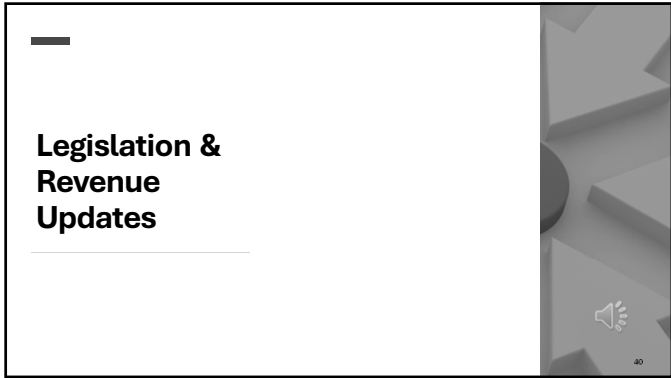
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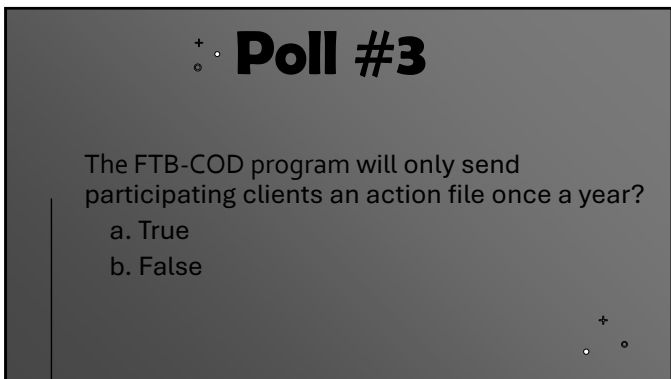
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Interagency Intercept Collection (IIC) Program








STATE OF CALIFORNIA
Franchise Tax Board




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IIC Program Updates

Legislative Impacts Revenue Update Data Matching Future Enhancements Administrative Cost



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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.



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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

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Data Matching

- Changes to Record Layout
- Annual and Modification Files
- Additional Date Elements
- Increase Confidence In Matching


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

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Future Enhancements

- Additional error messages in Debtor Accounts Rejected files
- Expand Modified Debtor Accounts Rejected

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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

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Questions



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+ • Poll #4

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

- a. True
- b. False


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Collections Reporting Template (CRT) 2023-24



\$894.6 million in revenue:
 -\$633.7 million from nondelinquent accounts
 -\$260.9 million from delinquent accounts

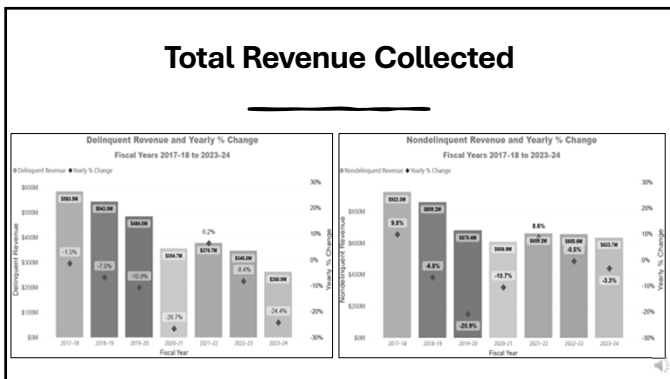
\$83.7 million in operating costs recovered

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

\$315.8 million in uncollectible debt discharged from accountability

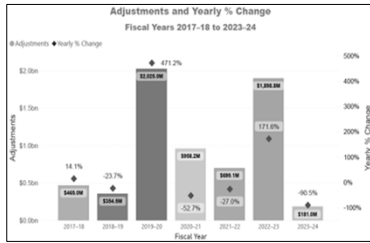
\$5.3 billion outstanding debt balance

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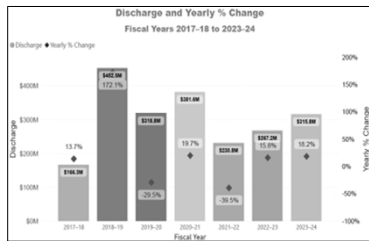
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Adjustments



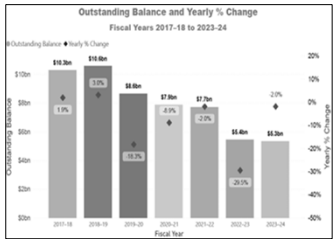
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Discharged Debt

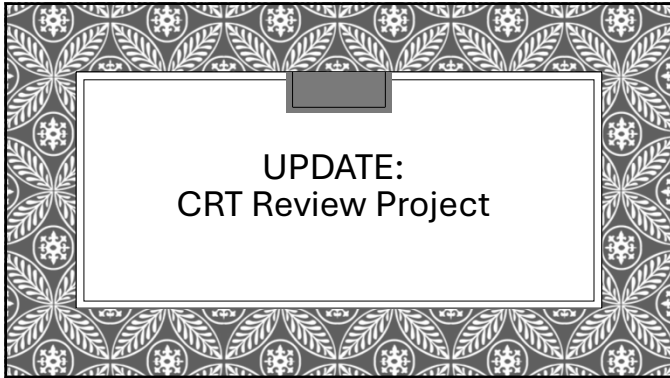


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Outstanding Balance



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Collections Working Group



PROGRAM
PARTICIPATION



REVIEW
PROCESS



COMMENT
PERIOD

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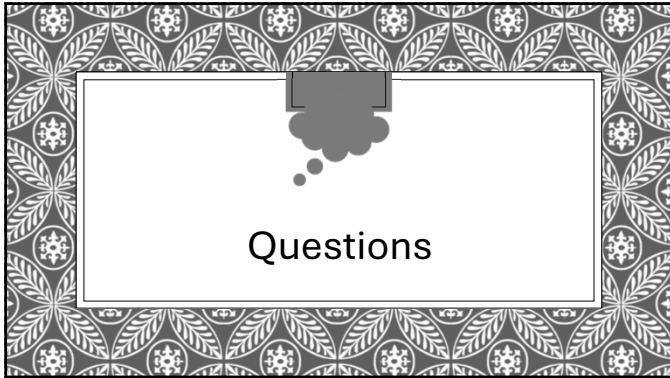
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Collections Working Group (cont'd)

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

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Poll #5


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

- a. True
- b. False

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Ability to Pay (ATP) Update




Nicholas Duffy, Fiscal Analyst



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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

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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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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

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+ 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



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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

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Have more Questions?



Backfill reporting questions:

ATPBackfillRequest@jud.ca.gov

Nicholas.Duffy@jud.ca.gov



Policy and technical questions:

ATPSUPPORT@JUD.CA.GOV

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ATP Questions

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

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

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+ 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

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



MALIA M. COHEN
California State Controller

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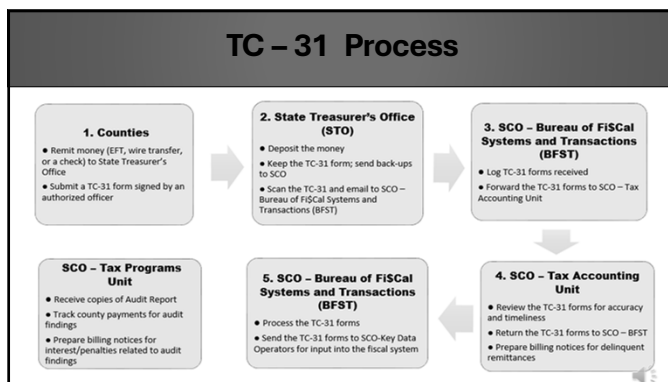
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AGENDA

- TC – 31 Process
- Resources and Links
- TC-31 Form Update
- 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 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](#).

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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 Online 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

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TC - 31 Form Update

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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	AMOUNT	CODE SECTION & DESCRIPTION
0 0 0 1	0 2 5 0		1 6 1 4 0 3		General Fund - Penal Code 1466.7, 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 11592 - State Emts
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

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TC - 31 Form Update

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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	AMOUNT	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

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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:

TC-31

lgpsdtaxaccounting@sco.ca.gov

Tax Programs Unit:

Audit Finding Payment

lgpsdtaxprograms@sco.ca.gov

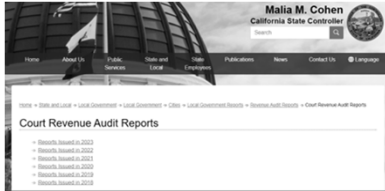
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Court Revenue Audits

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: 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.

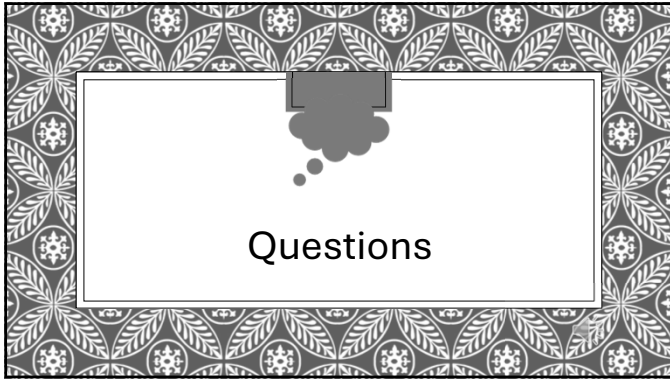
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Court Revenue Audits

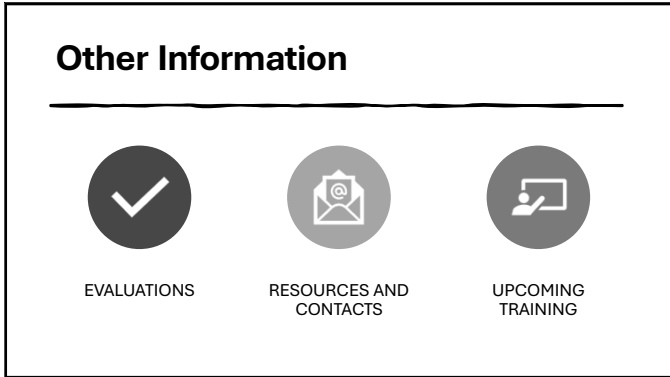
Common Audit Findings

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

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2025 Training Sessions

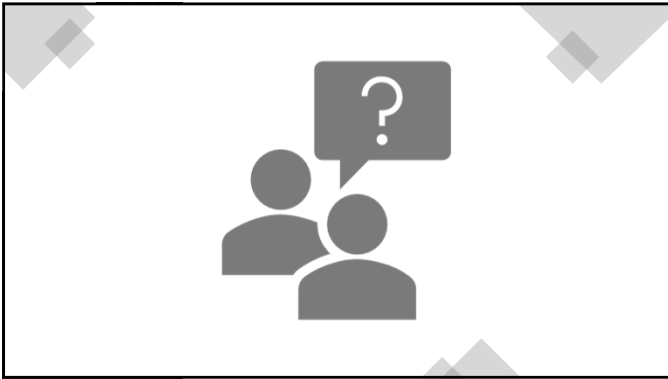
Revenue Distribution Plenary and Basic/Special Distribution Workshops

- 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>

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Thank you!

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