

## Memorandum

**Date:** March 6, 2024

**To:** All County Auditor-Controllers

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

**Subject:** **FISCAL YEAR 2024-25 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.

<u>Collection Month</u>		<u>Due Date</u>			<u>Postmark Deadline</u>		
July	2024	September	14	2024	September	16	2024
August	2024	October	15	2024	October	15	2024
September	2024	November	14	2024	November	14	2024
October	2024	December	15	2024	December	16	2024
November	2024	January	14	2025	January	14	2025
December	2024	February	14	2025	February	14	2025
January	2025	March	17	2025	March	17	2025
February	2025	April	14	2025	April	14	2025
March	2025	May	15	2025	May	15	2025
April	2025	June	14	2025	June	16	2025
May	2025	July	15	2025	July	15	2025
June	2025	August	14	2025	August	14	2025

GC section 77205 states that remittances to the State Trial Court Improvement and Modernization Fund shall be remitted to the Controller no later than 45 days after the end of the fiscal year in which those fees, fines, and forfeitures were collected. They are subject to interest pursuant to GC section 68085(e), (h), and (i). This payment is due August 14 each year (postmark deadline is August 14, 2025 for Fiscal Year 2024-25).

In accordance with GC section 77201.3, each county shall remit Maintenance of Effort payments to the Trial Court Trust Fund in four equal installments due as follows:

<u>Installment</u>	<u>Fiscal Year</u>	<u>Due Date</u>		<u>Postmark Deadline</u>	
1 <sup>st</sup>	2024-25	October	1 2024	October	1 2024
2 <sup>nd</sup>	2024-25	January	1 2025	January	2 2025
3 <sup>rd</sup>	2024-25	April	1 2025	April	1 2025
4 <sup>th</sup>	2024-25	May	1 2025	May	1 2025

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In accordance with GC section 70353(a), counties shall remit the county facilities payment to the Court Facilities Trust Fund in four equal installments as shown below. Remittances to the Court Facilities Trust Fund are subject to penalty pursuant to GC section 70353(b).

<b><u>Installment</u></b>	<b><u>Fiscal Year</u></b>	<b><u>Due Date</u></b>		<b><u>Postmark Deadline</u></b>		
1 <sup>st</sup>	2024-25	July	1 2024	July	1	2024
2 <sup>nd</sup>	2024-25	October	1 2024	October	1	2024
3 <sup>rd</sup>	2024-25	January	1 2025	January	2	2025
4 <sup>th</sup>	2024-25	April	1 2025	April	1	2025

If you have any questions regarding the information noted above, please contact [lgpsdtaxaccounting@sco.ca.gov](mailto:lgpsdtaxaccounting@sco.ca.gov).