

Memorandum

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.

<u>Collection Month</u>		<u>Due Date</u>			<u>Postmark Deadline</u>		
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
December	2023	February	14	2024	February	14	2024
January	2024	March	16	2024	March	18	2024
February	2024	April	14	2024	April	15	2024
March	2024	May	15	2024	May	15	2024
April	2024	June	14	2024	June	14	2024
May	2024	July	15	2024	July	15	2024
June	2024	August	14	2024	August	14	2024

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, 2024 for Fiscal Year 2023-24).

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 st	2023-24	October 1 2023	October 2 2023
2 nd	2023-24	January 1 2024	January 2 2024
3 rd	2023-24	April 1 2024	April 1 2024
4 th	2023-24	May 1 2024	May 1 2024

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).

<u>Installment</u>	<u>Fiscal Year</u>	<u>Due Date</u>	<u>Postmark Deadline</u>
1 st	2023-24	July 1 2023	July 3 2023
2 nd	2023-24	October 1 2023	October 2 2023
3 rd	2023-24	January 1 2024	January 2 2024
4 th	2023-24	April 1 2024	April 1 2024

If you have any questions regarding the information noted above, please contact lgpsdtaxaccounting@sco.ca.gov.

JM: aa