



## Memorandum

**Date:** April 3, 2025

**To:** All County Auditor-Controllers

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

**Subject: FISCAL YEAR 2025-26 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	2025	September	14	2025	September	15	2025
August	2025	October	15	2025	October	15	2025
September	2025	November	14	2025	November	14	2025
October	2025	December	15	2025	December	15	2025
November	2025	January	14	2026	January	14	2026
December	2025	February	14	2026	February	16	2026
January	2026	March	17	2026	March	17	2026
February	2026	April	14	2026	April	14	2026
March	2026	May	15	2026	May	15	2026
April	2026	June	14	2026	June	15	2026
May	2026	July	15	2026	July	15	2026
June	2026	August	14	2026	August	14	2026

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, 2026, for Fiscal Year 2025-26).

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:

<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>	2025-26	October	1	2025	October	1	2025
2 <sup>nd</sup>	2025-26	January	1	2026	January	2	2026
3 <sup>rd</sup>	2025-26	April	1	2026	April	1	2026
4 <sup>th</sup>	2025-26	May	1	2026	May	1	2026

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>	2025-26	July	1	2025	July	1	2025
2 <sup>nd</sup>	2025-26	October	1	2025	October	1	2025
3 <sup>rd</sup>	2025-26	January	1	2026	January	2	2026
4 <sup>th</sup>	2025-26	April	1	2026	April	1	2026

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