



Memorandum

Date: March 16, 2026

To: All County Auditor-Controllers

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

Subject: FISCAL YEAR 2026-27 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. 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. **Note that the money and remittance advice must both be postmarked on or before the deadline.**

<u>Collection Month</u>		<u>Due Date</u>			<u>Postmark Deadline</u>		
July	2026	September	14	2026	September	14	2026
August	2026	October	15	2026	October	15	2026
September	2026	November	14	2026	November	16	2026
October	2026	December	15	2026	December	15	2026
November	2026	January	14	2027	January	14	2027
December	2026	February	14	2027	February	16	2027
January	2027	March	17	2027	March	17	2027
February	2027	April	14	2027	April	14	2027
March	2027	May	15	2027	May	17	2027
April	2027	June	14	2027	June	14	2027
May	2027	July	15	2027	July	15	2027
June	2027	August	14	2027	August	16	2027

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 16, 2027, for Fiscal Year 2026-27).

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	2026-27	October 1 2026	October 1 2026
2 nd	2026-27	January 1 2027	January 4 2027
3 rd	2026-27	April 1 2027	April 1 2027
4 th	2026-27	May 1 2027	May 3 2027

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	2026-27	July 1 2026	July 1 2026
2 nd	2026-27	October 1 2026	October 1 2026
3 rd	2026-27	January 1 2027	January 4 2027
4 th	2026-27	April 1 2027	April 1 2027

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