State of California
Trial Court Revenue Distribution Guidelines Urgency Legislation

Revision 34 Addendum #1
Amendments after January 1, 2024

California State Controller's Office

This Addendum to the **Trial Court Revenue Distribution Guidelines Revision 34** provides direction on specific urgency legislation pertaining to the distribution of fines, fees, forfeitures, penalties, and assessments that have been amended after January 1, 2024, and should be used in concurrence with Revision 34. Statutory codes may be modified by the legislature after this date. Current code may supersede any guidelines provided in this document.

Table of Contents

Legend

Abbreviation	Code	Abbreviation	Code	Abbreviation	Code
BPC	Business and Professions	FGC	Fish and Game	PCC	Public Contract
CIV	Civil	FAC	Food and Agriculture	PRC	Public Resources
CCP	Code of Civil Procedure	GOV	Government	PUC	Public Utilities
COM	Commercial	HNC	Harbors and Navigation	RTC	Revenue and Taxation
CORP	Corporations	HSC	Health and Safety	SHC	Streets and Highways
EDC	Education	INS	Insurance	UIC	Unemployment Insurance
ELEC	Elections	LAB	Labor	VEH	Vehicle Code
EVID	Evidence	MVC	Military and Veterans	WAT	Water
FAM	Family	PEN	Penal	WIC	Welfare and Institutions
FIN	Financial	PROB	Probate		

How to Use the *Trial Court Revenue Distribution Guidelines*

The *Trial Court Revenue Distribution Guidelines* (Guidelines) consist of nine distribution tables that provide guidance on the distribution of trial court revenues that are required by California code. Each table is preceded by a narrative that identifies the code section within the table, as well as any special rules or background that may apply. The purpose of the narrative is to provide guidance on questions that may arise when working with the code sections within the table; the narrative may also apply to code sections in other tables. While a few tables have additional specialized columns, the basic organization and the definition of terms used in the tables are shown as follows:

Note: This Addendum to Revision 34 contains only those tables and code sections, which have been added or amended after January 1, 2024. Please see Revision 34 for the complete Trial Court Revenue Distribution Guidelines, effective January 1, 2024.

Code Section	The California code section, with a descriptive title. Each code section is cited using the legend on the preceding page for the code, followed by the section number. For example, PEN 1464 refers to Penal Code section 1464.
Violation/Situation	The California code under which the conviction occurred (unless the code is the same as the distribution code) and/or a description of the situation that resulted in the charge.
Arresting Officer/Jurisdiction	The jurisdiction of the arresting officer ("city" versus "county") is included when relevant for distribution purposes.
Distribution	The entity or entities to which the revenue is distributed (state, county, city, other agency, or victim) and the percentages of and/or conditions for the distribution. References to "city," "county," "state," or similar entities refer to the treasury of the entity in question unless otherwise specified.
Applicable Fund	The fund or account to receive the distribution, as designated in the statute. "Not specified" means no specific fund is designated in the statute; the general fund of the receiving agency is the default fund in such cases.
Fund Use	The use of funds as restricted in the statute. "Not specified" means that a use is not specified in the statute.
Priority of Installment Payments	Court-ordered installment payments are disbursed according to the priorities set by PEN 1203.1d. For more information, see page 5.

Resources and Terminology

Resources
The California Legislative Information website, **http://leginfo.legislature.ca.gov/**, provides information on California's bills and laws. The website also provides tools to help users track bills going through the legislative process that may affect those users if the bills become law. While the Guidelines provide direction to help understand specific code sections, the State Controller's Office (SCO) highly recommends that users read the entire code section to gain a complete understanding of the law.

Terminology
Base fine enhancements are additional monetary sanctions that are added to the base fine equaling the total base fine. For example, monetary sanctions pursuant to HSC 11372.5 and HSC 11372.7 add to the base fine.
The **chapter date** is the date on which the Governor signs a bill into law and the Secretary of State assigns the bill a chapter number that subsequently may be used to refer to the measure.
City arrest means an arrest by an employee of a city, or by a California Highway Patrol officer within the limits of a city. City includes any city; city and county; or district, including any enterprise special district, community service district, or community service area engaged in police protection activities pursuant to PEN 1463(b).
County arrest means an arrest by a California Highway Patrol officer outside the limits of a city, or any arrest by a county officer or by any other state officer. Any arrest that is not a city arrest is a county arrest.
The **effective date,** as specified by the Constitution, is the date when a law takes effect. The date is usually January 1 of the following year, unless the bill is an urgency measure or specifies another date.
Fees are monetary amounts paid by the defendant that are usually administrative in nature and are used to reimburse for services provided in statute.
Fines or **base fines** are the monetary sanctions, set by statute, for committing a criminal violation.
Forfeiture is the loss of money or property through seizure. For example, a defendant may post bail in order to be released from jail and to ensure his or her presence in court at a later date. If the defendant does not appear before the court when ordered, the bail may be forfeited. The forfeiture would then be distributed as stated in statute.
The difference between **mandatory** and **discretionary** language is whether or not compliance must be met with the law. Mandatory means compliance is required by law. Statute will include language such as *shall*, *must*, or *will*. Discretionary means compliance is optional. Statute will include language such as *may* or *should*. Read legislation carefully to determine whether the law is mandatory or discretionary.

Terminology
The phrase **notwithstanding any other provision of law** is used in legislation to preclude that code section from being affected by any other code section. Code sections often interact with other code sections and to prevent unwanted changes to the meaning; legislators use the phrase to ensure that the code section is interpreted exactly how it is written.
Penalties, additional penalties, and **penalty assessments** are monetary sanctions imposed in addition to fines and often, but not always, have a calculation associated with the amount to assess.
Restitution fines are monetary sanctions intended to compensate the victim of a crime who incurs an economic loss as a result of the commission of a crime directly from the defendant convicted of that crime. Restitution fines shall not be subject to penalty assessments authorized in PEN 1464 or Chapter 12 (commencing with Section 76000) of Title 8 of the Government Code, or the state surcharge authorized in PEN 1465.7, and shall be deposited in the Restitution Fund in the State Treasury. Interest may not be assessed on restitution fines.
Restitution orders are assessed in every case in which a victim has suffered economic loss as a result of the defendant's conduct. The court shall require that the defendant make restitution to the victim or victims in an amount established by court order, based on the amount of loss claimed by the victim or victims or any other showing to the court. Interest may be assessed on restitution orders at the rate of 10% per annum pursuant to PEN 1202.4(f)(3)(G).
State and local penalties are PEN 1464, GOV 70372, GOV 76000, GOV 76000.5, GOV 76104.6, and GOV 76104.7. These penalties are levied upon every fine, penalty, or forfeiture imposed and collected by the courts for all criminal offenses, including, but not limited to, all offenses involving a violation of the Vehicle Code or any local ordinance adopted pursuant to the Vehicle Code.
State surcharge is an amount equal to 20% that is levied on the total base fine pursuant to PEN 1465.7 and distributed to the State General Fund.
Total base fine is the sum of the base fine plus the base fine enhancements. It is the starting point upon which the state and local penalties, the 2% deposit for automation, and the state surcharge are calculated.
2% deposit for automation is a distribution pursuant to GOV 68090.8, and not an additional fine or fee. GOV 68090.8 requires that 2% of all fines, penalties, and forfeitures collected in criminal cases be remitted to the State Trial Court Improvement Fund (Improvement Modernization Fund) to finance court administrative automation projects.

Terminology

The phrase **X dollars for every ten dollars ($10), or part of ten dollars ($10)** is commonly used in many code sections that outline penalties, additional penalties, and penalty assessments. To calculate the proper dollar amount, divide the base fine by 10. If the resulting number is a whole number, then it is used to calculate the penalty. If the number is not a whole number, then it is rounded up to the next whole number and then used to calculate the penalty.

For example, GOV 76104.7(a) states: "Except as otherwise provided in this section, in addition to the penalty levied pursuant to Section 76104.6, there shall be levied an additional state-only penalty of four dollars ($4) for every ten dollars ($10), or part of ten dollars ($10), in each county upon every fine, penalty, or forfeiture imposed and collected by the courts for all criminal offenses, including all offenses involving a violation of the Vehicle Code or any local ordinance adopted pursuant to the Vehicle Code."

1. To calculate this penalty with a base fine of $30, divide the base fine by 10; this gives a factor of 3. Multiply the factor of 3 by the $4 assessed for every $10 or part of $10 assessed in this code section; this equals $12.
   Answer: $12 is the amount to be collected on a $30 base fine for this code section.

2. If the base fine was instead $31, divide the base fine by 10; this gives a factor of 3.1. Round up the factor of 3.1 to 4 (round up to the next whole number). Multiply the factor of 4 by the $4 assessed for every $10 or part of $10 assessed in this code section; this equals $16.
   Answer: $16 is the amount to be collected on a $31 base fine for this code section.

Table 6 — Penalty and Assessment Distributions

Table 6 includes penalties and assessments that are subject to the 2% deposit for automation. The following lists are not all-inclusive.

2% deposit for automation (GOV 68090.8) applies to:

1)   The state penalty (PEN 1464)[1];
2)   The local additional penalty (GOV 76000);
3)   The state court construction penalty (GOV 70372);
4)   The Proposition 69 DNA Identification Penalty (GOV 76104.6); and
5)   The DNA Additional Penalty Assessment (GOV 76104.7).

2% deposit for automation (GOV 68090.8) does not apply to:

1)   20% state surcharge (PEN 1465.7); or
2)   The conviction assessment (GOV 70373)

The state construction penalty assessment is levied pursuant to GOV 70372(a) in an amount equal to $5 for every $10 or forfeiture imposed and collected by the courts for all criminal offenses, including, but not limited to, all offenses involving a violation of a section of the Fish and Game Code, the Health and Safety Code, or the Vehicle Code, or any local ordinance adopted pursuant to the Vehicle Code. Per GOV 70372(b), the state construction penalty assessment is also levied upon every parking fine, forfeiture, and penalty in the amount of $4.50.

Pursuant to GOV 70375, on the June 30th following any transfer of court facilities ownership from the county to the State (Judicial Council), the local penalty (GOV 76000) will be reduced by the percentage of the square footage transferred to the State to the county's total square footage of court facilities plus an amount sufficient to service any bonded indebtedness on the court facilities. If all of the county's courthouse facilities are transferred and no bonded indebtedness remains, the local penalty pursuant to GOV 76000 will be reduced from $7 for each $10 (for most counties) to the amount specified in GOV 76000(e).

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[1] Although the 34% of the proof of correction fee (VEH 40611) is included in the state portion (70%) of the PEN 1464 distribution, the 2% deposit for automation does not apply because it is a fee and not a fine, penalty, or forfeiture.

Table 6
Penalty and Assessment Distribution

Code Section	Violation/Situation	Distribution	Applicable Fund	Fund Use/Special Provision	Priority of Installment Payments
LAB 2699 — Labor Code Private Attorneys General Act of 2004; Unfair Labor Practice Civil Penalties	Civil penalties for various LAB violations, where aggrieved employee, as defined, brings civil action against employer, if the Labor and Workforce Development Agency or its subdivisions do not bring action and the person sued employs one or more employees.	**65% to the State Labor and Workplace Development Agency.**	Not specified.	Upon appropriation, for the enforcement of labor laws and for education of employers and employees about their rights and responsibilities under this code.	3
		35% to the aggrieved employee.	N/A	N/A	
	If the person sued does not employ one or more employees.	100% to the State Labor and Workplace Development Agency.	Not specified.	Same as above.	
	In both cases if aggrieved employee prevails, reasonable costs.	To the aggrieved employee.	N/A	N/A	