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GOVERNMENT CODE - GOV

TITLE 3. GOVERNMENT OF COUNTIES [23000 - 33205] (Title 3 added by Stats. 1947, Ch. 424.)

DIVISION 3. FINANCIAL PROVISIONS [29000 - 30406] (Division 3 added by Stats. 1947, Ch. 424.)

CHAPTER 7. Settlement With the State [30100 - 30110] (Chapter 7 added by Stats. 1947, Ch. 424.)

30100. Upon the order of the State Controller and State Treasurer at any time, the county treasurer shall settle with the State Controller and pay over to the State Treasurer all money in his possession belonging to the State.

(Added by Stats. 1947, Ch. 424.)

30101. Between the fifteenth and thirtieth of January and June of each year, the treasurer of each county shall settle in full with the State Controller and pay over in cash to the State Treasurer all funds belonging to the State which have come into his hands as county treasurer before the close of business on the last day of the month prior to the month of settlement.

(Added by Stats. 1947, Ch. 424.)

30102. If it appears to the State Controller from the report of the county auditor that sufficient taxes or other revenues have not been collected to make it for the interest of the State that a settlement be made, the State Controller shall defer the settlement until the next regular settlement, and the county auditor shall include in his next report to the State Controller all money required to be reported since the date of his last report upon which a settlement was made. No mileage, fees, or commissions shall be allowed to any officer for any deferred settlement.

(Added by Stats. 1947, Ch. 424.)

30103. Any county treasurer who neglects or refuses to appear at the office of the State Controller and State Treasurer at the time specified to settle and make payment pursuant to this chapter shall forfeit to the State one thousand dollars (\$1,000), to be recovered in an action brought by the Attorney General in the name of the State Controller.

(Added by Stats. 1947, Ch. 424.)

30104. Between the 1st and 15th of each month in which the county treasurer is required to settle with the State Controller, the county auditor shall make and verify by his affidavit a report in duplicate to the State Controller, in such form as the Controller prescribes, showing specifically the amount due the State from each particular source of revenue at the close of business on the last day of the month preceding the settlement.

(Amended by Stats. 1971, Ch. 102.)

30105. The auditor shall transmit one copy of the report to the State Controller by mail or express and deliver the other copy to the county treasurer.

(Added by Stats. 1947, Ch. 424.)

30106. Any auditor who fails or refuses to make and transmit the report required by this chapter, or any report or statement required by Division I of the Revenue and Taxation Code, shall forfeit to the State one thousand dollars (\$1,000), to be recovered in an action brought by the Attorney General in the name of the State Controller.

(Added by Stats. 1947, Ch. 424.)

30107. After the county treasurer has made a settlement and payment, the State Controller shall enter the amount of money paid by the county treasurer into the State Treasury upon each copy of the auditor's report and return one copy of the report to the county treasurer.

The county treasurer shall file with the county auditor the copy returned to him by the State Controller, and the auditor shall then make the proper entries in his account with the treasurer.

(Added by Stats. 1947, Ch. 424.)

30108. In the settlement the county treasurer shall receive from the State his actual expenses necessarily incurred in making the trip from the county seat to Sacramento and return. The State Controller shall draw his warrant in favor of the county treasurer on consummation of the settlement with the State and the State Treasurer shall pay the warrant.

(Added by Stats. 1947, Ch. 424.)

30109. The State Controller may examine the books of any officer charged with the collection and receipt of state taxes. If he believes any officer has been guilty of defrauding the State of revenue, or has neglected or refused to perform any duty relating to the revenue, he shall direct the Attorney General to prosecute the delinquent.

(Added by Stats. 1947, Ch. 424.)

30110. If any violation of law in relation to the revenue of the State necessitates a civil or criminal action against the offender, the State Controller may designate the county in which the prosecution or proceeding shall be had.

(Added by Stats. 1947, Ch. 424.)