

State of California

REVENUE AND TAXATION CODE

Section 2611.5

2611.5. (a) At the option of a county and when authorized by resolution of the board of supervisors pursuant to Article 4 (commencing with Section 29370) of Chapter 2 of Division 3 of Title 3 of the Government Code, a cash difference fund may be used to increase the amount tendered to the county for the payment of any tax, assessments, penalty, cost, or interest that is due and owing the county, when a difference of twenty dollars (\$20) or less exists. A record of each use of the fund shall be maintained, containing sufficient information to identify the name of the person whose account was credited and listing the amount of the difference.

(b) Notwithstanding any provision of law, including Sections 29372, 29373, 29374, and 29375 of the Government Code, the cash difference fund may be expended, maintained, or replenished by accounting entries into a cash difference account and an overage account maintained in the county automated accounting system. All transfers between the fund and the accounts may be made and retained in electronic data processing equipment and no written report pursuant to Section 29373 of the Government Code, warrant, special warrant, or check warrant need be prepared by the auditor or treasurer. If approved pursuant to Section 29380.1 of the Government Code, replenishment of the cash difference account may be accomplished by the county auditor by a journal entry or electronic funds transfer from the county's general fund.

(c) When an amount paid to the county on any tax, assessment, penalty, cost, and interest exceed the amount due the county and the excess does not exceed twenty dollars (\$20), the excess amount may be deposited into the overage account. If the excess amount is not so deposited, it shall be refunded to the person making the payment.

(Amended by Stats. 2019, Ch. 258, Sec. 2. (SB 789) Effective January 1, 2020.)