

Title 8. California Code of Regulations
Division 1. Department of Industrial Relations
Chapter 6. Division of Labor Standards Enforcement
Subchapter 12. Collections

Section 13800. Collection Cost Fees: Referrals to the Franchise Tax Board

For cases referred by the Department of Industrial Relations and its component divisions to the Franchise Tax Board (FTB) for collection of judgments and delinquent debts pursuant to Section 19290 of the Revenue and Taxation Code, a fee shall be imposed and collected from the judgment debtor to cover collection costs incurred as a result of the referral to FTB for collection. The collection cost fee for each referred case shall be one-hundred and fifteen dollars (\$115). This fee of \$115 is the reasonable fee for actual collection costs, and is exclusive of court costs and attorney's fees which may be collected upon FTB becoming a judgment creditor under Labor Code section 98.2 (i).

Authority cited: Section 19290, Revenue and Taxation Code.
Reference: Section 19290, Revenue and Taxation Code.