



EL DORADO COUNTY

RETAIL, DISTRIBUTION AND DELIVERY COMMERCIAL CANNABIS ACTIVITIES TAX REMITTANCE FORM INSTRUCTIONS

TREASURER – TAX COLLECTOR SEAN M. COPPOLA, CTP

360 Fair Lane, Placerville, CA 95667
(530) 621-5800 | cannabistax@edcgov.us

Pursuant to El Dorado County Ordinance Code, Title 3, Revenue & Finance, Chapter 22 Taxation of Commercial Cannabis Activities.

Complete the requested Business information and include the Tax Period. The tax periods are identified on the Commercial Cannabis Activities Tax Payment Schedule.

Box 1 – Calculation of Cannabis Tax:

1. **Gross Receipts** are the total amount of considerations received in a tax period from all sales on commercial cannabis activities in the unincorporated area of El Dorado County. (Gross receipts shall have the same meaning as set forth in California Revenue and Taxation Code section 6012).
2. **Gross Receipt Exemptions/Adjustments** are amounts allowed to be deducted from Gross Receipts. Examples of adjustments include exemptions for qualified medical cannabis sales, incorrect computations of taxes paid, and penalty waivers. If you would like to claim adjustments, complete and attach the Remittance Adjustment Form with all back-up documentation and your completed Commercial Cannabis Activities Tax Remittance Form. Approved adjustments are to be included on the Commercial Cannabis Activities Tax Remittance Form in subsequent tax periods.
3. **Taxable Gross Receipts** are the tax on the Gross Receipts less any approved adjustments (Subtract Line 2 from Line 1).
4. **Total Tax Due** is the total amount of taxes due for the tax period, or the total gross receipts multiplied by the applicable rate from the Commercial Cannabis Rate Tax Rates Schedule.

For late payments made between one day but less than one calendar month late, complete Box 2. For late payments exceeding one calendar month, complete Box 3. **DO NOT COMPLETE BOTH BOXES.**

Box 2 - Late tax remittances not exceeding one calendar month beyond the due date:

5. **12.5% Penalty** (Line 4 multiplied by .125).
6. **Monthly Interest on Tax** (line 4 multiplied by .015).
7. **Total Penalty and Interest due** is the sum of penalties and interest (lines 5 and line 6).
8. **Total Amount due** is the amount of tax, penalties and interest to be remitted (sum of lines 4 and 7).

OR

Box 3 - Late tax remittances exceeding 1 calendar month beyond the due date:

9. **25% Penalty** (line 4 multiplied by .25).
10. **Monthly Interest on Tax** (line 4 multiplied by .015 times the number of months late).
11. **Monthly Interest on Penalty** (line 9 multiplied by .015 times the number of months late).
12. **Total Penalty and Interest Due** is the sum of penalties and interest (lines 9, 10, and 11).
13. **Total Amount Due** is the amount of tax, penalties and daily interest to be remitted (sum of lines 4 and 12).

Note, if you over-remitted, refunds will not be issued unless the cannabis business establishes their right to such a refund by written records sufficient to show a refund is due and the request has been approved by the Tax Collector. Any over-payments of tax and/or penalty can be deducted or credited from a future remittance and must be itemized and noted on the Remittance Form with the Tax Collector's written approval attached. Therefore, please verify your calculations. El Dorado County Treasurer-Tax Collector is providing this information as general guidance of the El Dorado County Commercial Cannabis Activities Tax Ordinance. This information is provided as a public service and should not be construed or relied upon in any way as legal advice. Although we make every effort to correct any errors brought to our attention, please refer directly to the full text of the Ordinance:

https://library.municode.com/ca/el_dorado_county/codes/code_of_ordinances

If you have questions or need assistance, contact the El Dorado County Tax Collector at (530) 621-5800 or cannabistax@edcgov.us. Regulations governing the Commercial Cannabis Activities Tax, including exemption information, are located at the Tax Collector's website:

www.eldoradocounty.ca.gov/County-Government/County-Departments/Treasurer-Tax-Collector/Commercial-Cannabis-Tax-Information