

City of
Sacramento

Cannabis Stakeholder Meeting

February 3, 2021
Ranelle Kawasaki





Live Scan Fingerprinting

- **WHO needs to be fingerprinted?**

- Owners with 20% or more ownership
- Officers, directors, board members, managers
- All delivery drivers of cannabis and cannabis products

- **WHAT forms do I need?**

- State of California Request for Live Scan Form (form BCIA8016)
- Cannabis Fingerprint Interested Party Information Form
 - **Complete both pages**
- Forms can be found online: <https://www.cityofsacramento.org/Finance/Revenue/Special-Business-Permits>



Live Scan Fingerprinting cont..

- **WHERE do I go?**

- Any authorized Live Scan facility
- **The City is not currently conducting any Live Scan services**

- **WHAT do I do next?**

- **Within 14 days of Live Scan**, provide the City with copy of:
 - Request for Live Scan Form (form BCIA8016)
 - Cannabis Fingerprint Interested Party Information Form
 - Copy of your driver's license or government issued identification
- E-mail forms to BusinessPermits@CityofSacramento.org
- If forms are not submitted, the City CANNOT review your results

Who Pays Business Operations Tax (BOT)?

- Companies and Individuals
- Anyone engaged in business within City limits
 - Regardless of physical location of business





On-Line



In Person



Mail



E-Mail

How to Get a BOT

How BOT is Calculated?

- Gross Receipts x Rate
 - Cannabis Industry Rate is 4%
 - Example: Receipts \$8,595.72 x .04 = \$343.83
- + State Fee - Senate Bill 1186
 - \$4 annually, assessed every January
 - Item E of BOT Renewal Form
- + City Business Improvement District Fee (if applicable)
 - Item G of BOT Renewal Form



Sample Monthly Payment Form

RETAIN THIS PORTION FOR YOUR RECORDS

CITY OF SACRAMENTO - MONTHLY TAX RETAIL RENEWAL NOTICE

BUSINESS NAME	BUSINESS ADDRESS	TYPE OF BUSINESS	TAX PERIOD	ACCOUNT
			01/01/2020 - 01/31/2020	

COMPLETE THIS PORTION TO DETERMINE TOTAL AMOUNT DUE

A. ENTER THE GROSS RECEIPTS FOR THE REPORTING MONTH

A. \$ _____
(ENTER IN 1 ABOVE)

B. TAX ON REPORTING GROSS RECEIPTS - MULTIPLY LINE A BY 4%

B. X _____ .04

C. TAX DUE

C. \$ _____

D. STATE FEE OF \$ 0.00 per SENATE BILL 1186 (Effective 01/01/2013)

D. \$ 0.00 _____

E. PRIOR OVERPAYMENT / UNDERPAYMENT

E. \$ 4.00 _____

F. LATE PAYMENT PENALTY

ADD \$15.00 PENALTY IF PAID AFTER 02/29/2020

ADD \$115.00 PENALTY IF PAID AFTER 03/31/2020

F. \$ _____

G. BUSINESS IMPROVEMENT AREA FEE

SBBIA RETAIL - \$5.00 + (GROSS RECEIPTS - 4,167 TIMES .0005)

MIN FEE: 5.00 MAX FEE: 51.25

G. \$ _____

H. \$ _____
(ENTER IN 2 ABOVE)

H. TOTAL AMOUNT DUE - ADD LINES C D E F & G

PENALTIES WILL BE ASSESSED AS WRITTEN ABOVE. REMIT YOUR TAX TIMELY TO AVOID PENALTIES.

OPERATING A BUSINESS WITHOUT A VALID TAX CERTIFICATE IS IN VIOLATION OF THE CITY CODE AND CONSTITUTES AN INFRACTION.

What are Gross Receipts?

- Total Received From All Sales
- Not Reduced by Business Expenses
- Excludes Excise and Sales Taxes





PAY EACH
MONTH



LAST DAY OF
THE
FOLLOWING
MONTH



PENALTIES
IF LATE

When to Pay BOT

How to Pay Tax

- Cash, Check, Money Order, Credit Card, ACH
- Cash payments require an appointment.
 - Schedule online:
<https://www.cityofsacramento.org/Finance/Revenue/Business-Operation-Tax/Cannabis-Business-Tax>
 - 3 or more payments = longer appointment
- Dama Financial – Cash to Tax Account
 - Armored pickup
 - City pays for one pick-up once a month



Changes to Cash Payments



- No longer re-counting cash at City Hall
- Cash must be in a sealed, clear, tamper-resistant, bank deposit type bag
- Your sealed bag will be placed in a tamper-resistant bank deposit bag which will be sealed in your presence
- Staff will provide you with:
 - a register receipt
 - a copy of the cash verification form with deposit bag number
 - a copy of the deposit slip
- Forms to bring:
 - Completed cash payment verification form. If using more than one bag, please have a completed cash payment verification form for each bag
 - Completed business tax renewal form, operating permit number or Neighborhood Responsibility Agreement Invoice
- If you arrive with your cash unprepared, you must reschedule

Cash Payment Verification Form



CASH PAYMENT VERIFICATION FORM

INSTRUCTIONS: This form must be completed in advance of a deposit appointment by the business making the cash deposit. This form must accompany the sealed deposit bag and remain OUTSIDE the deposit bag.

SUBMIT: This completed form and sealed deposit bag with cash to City staff

ATTENTION: The following three items will be provided to you at your appointment:

1. A receipt of your payment
2. A copy of this completed form with the bank deposit bag number completed at the bottom
3. A copy of the bank deposit bag slip

IF YOU ARE MISSING ANY OF THESE ITEMS, PLEASE NOTIFY YOUR CASHIER IMMEDIATELY OR CALL (916) 808-1251

DATE OF PAYMENT:

PAYMENT TYPE (please select one):

BUSINESS TAX	PERMIT	INVOICE
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

TAX ACCOUNT, PERMIT or
INVOICE NO:

BUSINESS NAME:

BUSINESS CONTACT NAME:

BUSINESS CONTACT PHONE:

TOTAL AMOUNT DELIVERED:

- Paying for more than one business?
Use separate forms
- Fill out all information

- Double check your math!
- Sign the form

DENOMINATION OF AMOUNT DELIVERED	DENOMINATION COUNT	TOTAL VALUE
\$100		
\$50		
\$20		
\$10		
\$5		
\$2		
\$1		
Quarters		
Dimes		
Nickels		
Pennies		
TOTAL		\$

Please sign below to verify the amount counted

Denominations on this form should match the total deposit on the bank deposit slip

Revenue Staff Use Only:

DEPOSIT BAG NO:

STAFF INITIALS:

• What is a CashToTax Account?

CashToTax lets you pay city taxes online instead of in-person with cash. Open an account with a U.S.-based bank, have cash picked up by a licensed armored car provider, and pay taxes electronically.



Dama Financial is an agent of its partnering financial institutions and licensed money transmitters. Your funds will be deposited into a custodial account maintained for the benefit of account holders at one or more FDIC-insured institutions. You will be the sole owner of your funds at all times and neither Dama nor its partner financial institutions will have any interest therein at any time. Fees, terms and conditions apply to depositing funds into and using your Account.

How Can I Apply?

Applying is quick and easy. Submit your information and the required documents to open an account within a few days. No application fees or commitments.

1. Visit cashtotax.com to submit an application.
2. Fill out business information and upload documents.
3. Be notified when your account is opened.

Have questions?
Visit cashtotax.com to schedule a consultation
Call 1-877-401-3262
Email info@damafinancial.com



Dama Financial is an agent of its partnering financial institutions and licensed money transmitters. Your funds will be deposited into a custodial account maintained for the benefit of account holders at one or more FDIC-insured institutions. You will be the sole owner of your funds at all times and neither Dama nor its partner financial institutions will have any interest therein at any time. Fees, terms and conditions apply to depositing funds into and using your Account.

References & Contacts

Online Portal: <https://www.cityofsacramento.org/Finance/Revenue/Business-Operation-Tax/Cannabis-Business-Tax>

E-mail: rkawasaki@cityofsacramento.org; BusinessPermits@cityofsacramento.org

City of Sacramento
ATTN: Ranelle Kawasaki
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Sacramento, CA 95814

Thank You

