

CANNABIS BUSINESS TAX APPLICATION

PLEASE PRINT OR TYPE

NO _____

BUSINESS ACTIVITY INFORMATION					
BUSINESS NAME (DBA NAME USED TO IDENTIFY YOUR BUSINESS)				NEW OR CHANGES? <input type="checkbox"/> NEW <input type="checkbox"/> CHANGES	STARTING DATE
BUSINESS PHONE NO. ()		OWNER/CORPORATION PHONE NO. ()		OWNERSHIP TYPE <input type="checkbox"/> SOLE <input type="checkbox"/> LLC <input type="checkbox"/> CORPORATION <input type="checkbox"/> TRUST <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER _____	
EMAIL ADDRESS		WEB SITE ADDRESS			
STATE CERT./LICENSE NO.	EXP. DATE	FEDERAL ID NO.	STATE EMPLOYER ID NO.	NO. OF EMPLOYEES	
BUSINESS DESCRIPTION					
BUSINESS LOCATION ADDRESS					
BUSINESS ZONED: <input type="checkbox"/> COMMERCIAL OR <input type="checkbox"/> RESIDENTIAL HOME OCCUPATION PERMIT # _____ (CHECK ONE)					
OWNER/CORPORATION ADDRESS (STREET NAME AND NO., SUITE NO., CITY, STATE, ZIP CODE)					
IF CORPORATION: NAME/ADDRESS TO RECEIVE LEGAL DOCUMENTS					
MAILING ADDRESS (WHERE YOU WANT US TO MAIL THE BUSINESS TAX CERTIFICATE OR OTHER CORRESPONDENCE)					
CONTACT INFORMATION					
OWNER OR CORPORATE OFFICERS' NAME & TITLE (STATE CONTRACTOR, SEE BELOW*)		RELATIONSHIP TO COMPANY	SOCIAL SECURITY NO.	CA DRIVER'S LICENSE	
1)					
2)					
3)					
*STATE CONTRACTOR LICENSE NO.					

SIGN HERE _____ DATE _____

CITY OF SACRAMENTO CANNABIS BUSINESS TAX

Per Sacramento City Code section 3.08.205, all cannabis businesses doing business in the City of Sacramento are required to pay a business tax of 4% of their gross receipts.

TO OBTAIN YOUR BUSINESS TAX ACCOUNT:

1. Complete the Business Tax Application form on the opposite side of these instructions.
2. Return completed applications to Ranelle Kawasaki at rkawasaki@cityofsacramento.org or by mail or in-person to:

City of Sacramento
ATTN: Ranelle Kawasaki
915 I Street, Room 1201
Sacramento, CA 95814

3. Once the account is set up, you will receive a renewal form to calculate and pay your business tax. We accept cash, credit cards, checks and money orders. Make checks and money orders payable to the City of Sacramento. Cash payments over \$2,000 require an appointment which can be made by e-mailing marijuanapaymentcalendar@cityofsacramento.org.

For questions, please contact Ranelle Kawasaki at rkawasaki@cityofsacramento.org or (916) 808-1251.

3.08.205 Marijuana businesses.

A. Every person engaged in a marijuana business shall pay an annual business operations tax as follows:

1. On and after July 1, 2011, four percent of each dollar of gross receipts for the reporting period.
2. Notwithstanding the tax rate imposed in subsection (A)(1), the city council may, in its discretion, at any time by resolution implement any lower tax rate it deems appropriate and may by resolution increase such tax rate from time to time, not to exceed the maximum rate established under subsection (A)(1).

B. For purposes of this section, the following terms have the following meanings:

“Gross receipts” has the meaning as defined in Section 3.08.020, as it pertains to the marijuana business’ reporting period, and includes receipts from the sale of marijuana and from the sale of paraphernalia used for consuming marijuana and any other products, goods, or services sold or provided by the marijuana business.

“Marijuana” or “Cannabis” has the meaning as defined in California Health and Safety Code Section 11018.

“Marijuana business” means a business activity including, but not limited to, planting, cultivation, harvesting, transporting, manufacturing, compounding, converting, processing, preparing, storing, packaging, providing, or selling wholesale and/or retail sales of marijuana. A marijuana business includes any facility, building, structure or location, whether fixed, mobile, permanent or temporary, where marijuana is made available, sold, given, distributed, or otherwise provided in accordance with Health and Safety Code Section 11362.5 and Article 2.5 of Chapter 6 of Division 10 of the Health and Safety Code (Health and Safety Code Section 11362.7 et seq.). A marijuana business includes medical marijuana “cooperatives” and “collectives” that are established as not for profit businesses.

“Reporting period” means a year, quarter or calendar month, as determined by the administrator.

C. The provisions of Section 3.08.210 do not apply to any marijuana business. (Ord. 2010-020 § 5)