

City of
Sacramento

Cannabis
Stakeholder
Meeting

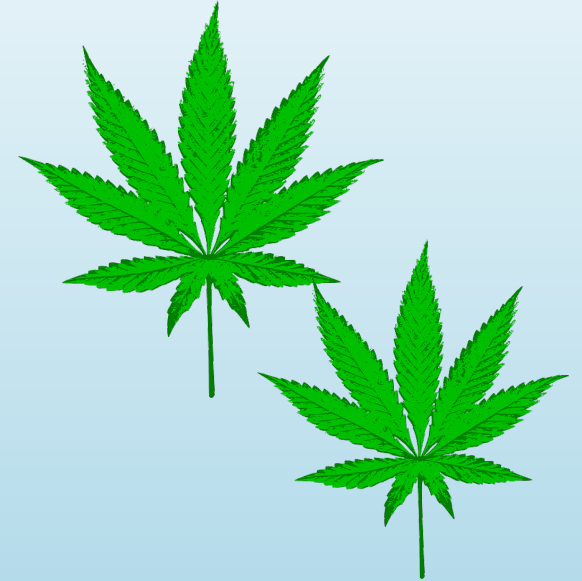
April 14, 2022

Ranelle Kawasaki



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

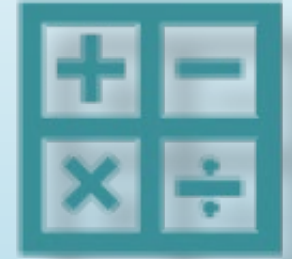


E-Mail

How to Get a BOT

How is BOT 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 D of BOT Renewal Form
- + City Business Improvement District Fee (if applicable)
 - Item E of BOT Renewal Form



Sample Monthly Payment Form

Cannabis Manufacturing

BUSINESS NAME	PRIMARY OWNER(S)	ACCOUNT NUMBER
BUSINESS ADDRESS	-BUSINESS TYPE Cannabis - Manufacturing	123456 TAX PERIOD 01/01/2022 - 01/31/2022

INSTRUCTIONS: WHEN FILING BY MAIL USE THE ONLINE CALCULATOR AT CITYOFSACRAMENTO.ORG/BOT OR COMPLETE THIS PORTION TO DETERMINE AMOUNT DUE

A. ENTER THE TOTAL GROSS RECEIPTS FOR THE REPORTING MONTH	\$	
B. TAX ON REPORTING GROSS RECEIPTS - MULTIPLY LINE A BY 4%		\$
C. TAX DUE		\$
D. STATE CASp FEE (annual)		\$ 0.00
E. BIA FEE - None		\$ 0.00
F. LATE PAYMENT PENALTY ADD \$15.00 PENALTY IF PAID AFTER 2/28/2022 ADD \$115.00 PENALTY IF PAID AFTER 3/31/2022		\$
G. AMOUNT DUE FROM PRIOR MONTH(S)		\$
H. TOTAL AMOUNT DUE		\$

RENEW YOUR CERTIFICATE TIMELY TO AVOID PENALTIES OPERATING A BUSINESS WITHOUT A VALID TAX CERTIFICATE IS A VIOLATION OF THE CITY CODE

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, e-Check and 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



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 late or 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

TAX ACCOUNT, PERMIT or INVOICE NO: _____

BUSINESS NAME: _____

BUSINESS CONTACT NAME: _____

BUSINESS CONTACT PHONE: _____

TOTAL AMOUNT DELIVERED: _____

- Double check your math!
- Remember to 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:
_____	_____

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

References & Contacts

Online Payment Portal: <https://sacramento.hdlgov.com/>

E-mail: finance@cityofsacramento.org

City of Sacramento

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Thank You

