



# EL DORADO COUNTY CANNABIS BUSINESS TAX

## APPORTIONMENT FORM

(Pursuant to Resolution #140-2018, Title 130, Article 9, §130.14.280.)

**TREASURER – TAX COLLECTOR**  
**K. E. COLEMAN, MBA | M.ACC.**

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

The Cannabis Business Tax is imposed on every person engaged in cannabis business within the County of El Dorado as defined in El Dorado County Code (EDC) §130.14.280. Payment of the tax does not authorize the unlawful business. Cannabis Business Tax filings are due on or before the last day of the month following the reporting month. In the event the last day of the month falls on a weekend or recognized County holiday, the due date shall be the next regular business day.

EDC §130.14.280 #20 states, "None of the tax provided for by this chapter shall be applied in a manner that causes an undue burden upon interstate commerce, a violate the equal protection and due process clauses of the Constitutions of the United States or the State of California or a violation of any other provision of the California Constitution or state law." This form should **ONLY** be used to report those gross receipts that require apportionment. Gross Receipts that do not require apportionment should be reported on the Cannabis Tax Remittance Form.

Business Name: \_\_\_\_\_ Business License #: \_\_\_\_\_

Address: \_\_\_\_\_  
Street City State Zip

Tax Period : \_\_\_\_\_  
MM/YYYY

Box 1 – Unincorporated Area of El Dorado County Apportionment Calculation			
1. Total Gross Receipts for Tax Period			
2. Gross Receipts Adjustments (enter as a credit & must be itemized, documented, and attached)			
3. Gross Receipts (subtract Line 2 from Line 1)			
4. Apportionment	Yes/ No	Gross Receipt %	
a. Was the Buyer located in the unincorporated area of El Dorado County?			
b. Was the Seller based in the unincorporated area of El Dorado County?			
c. Was the Product delivered in the unincorporated area of El Dorado County?			
d. Was the Product shipped from the unincorporated area of El Dorado County?			
e. Was the Billing/Accounting processed in the unincorporated area of El Dorado County?			
f. Was the Payment collected in the unincorporated area of El Dorado County?			
5. Taxable Percentage (sum of Lines a through f)			
6. Taxable Gross Receipts (multiply Line 3 by the percentage from Line 5)			
7. Total Amount Due (subtract line 5 from line 4)			
8. Other Credits (enter as a credit & provide backup documentation supporting overpayment)			
9. Total Amount Remitted (subtract Line 8 from Line 7)			

If payment is timely (paid by the last day of month following reporting month or next regular business day if last day of month is on weekend or County-recognized holiday), **STOP**. Your payment calculation is complete – remit the amount shown on line 9.

### LATE PAYMENTS, SEE REVERSE SIDE.

I declare under penalty of perjury that the statements herein and any attachments are true, correct and complete.

Print Name: \_\_\_\_\_ Authorized Signature: \_\_\_\_\_

Date: \_\_\_\_\_ Contact Phone #: \_\_\_\_\_ E-Mail: \_\_\_\_\_  
MM/DD/YYYY (###) ###-####

MAKE CHECKS PAYABLE TO: K. E. COLEMAN, MBA  
Treasurer-Tax Collector  
360 Fair Lane, Placerville, CA 95667-4197

## LATE PAYMENTS

Dependent on how late your payment is, complete either **Box 2** OR **Box 3**. **DO NOT COMPLETE BOTH BOXES.**

<b>Box 2 – Late Tax Remittances paid between 1 day late but less than 1 calendar month late</b>	
10. 12.5 % Penalty (line 6 multiplied by .125)	
11. Monthly Interest on Tax (line 6 multiplied by the number of months late and .015)	
12. Total Penalty and Interest Due (Sum of Lines 10 and 11)	
13. Total Amount Due (Sum of Lines 9 and 12)	

<b>Box 3 – Late Tax Remittances paid greater than 1 calendar month late</b>	
14. 12.5 Penalty (Line 9 multiplied by .015)	
15. Monthly Interest on Tax (Line 9 multiplied by the number of months late and .015)	
16. Monthly Interest on Penalty (Line 14 multiplied by the number of months late and .015)	
17. Total Penalty and Interest Due (Sum of lines 14, 15, and 16)	
18. Total Amount Due (Sum of Lines 9 and 17)	