



## **COMMERCIAL CANNABIS ACTIVITIES TAX RATES**

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

### **Cultivation**

Outdoor - \$2.00 per square foot

Mix Light - \$4.00 per square foot

Indoor - \$7.00 per square foot

**Nurseries** – 4% on Gross Receipts

### **Manufacturing**

Level 1 – 2.5% on Gross Receipts

Level 2 – 0.0% on Gross Receipts

**Retail Store or Delivery Only** – 4.0% on Gross Receipts

**Distributor** – 2.0% on Gross Receipts

**Testing Laboratories** – 0.5% on Gross Receipts

**Delivery** – 4.0% on Gross Receipts

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

[edcgov.us/Government/TaxCollector/pages/commercial\\_cannabis\\_tax\\_info.aspx](http://edcgov.us/Government/TaxCollector/pages/commercial_cannabis_tax_info.aspx)

Commercial Cannabis Activities Tax filings and payments require an appointment by calling (530) 621-5433.