



COUNTY OF LAKE

Department of the Treasurer - Tax Collector
Courthouse - 255 N. Forbes Street
Lakeport, California 95453
Telephone 707/263-2234
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PATRICK M. SULLIVAN
Treasurer - Tax Collector

ELIZABETH MARTINEZ
Assistant Treasurer - Tax Collector

COUNTY OF LAKE CANNABIS BUSINESS TAX (EXCLUDING CANNABIS CULTIVATION)

ESTABLISHMENT: _____ **PERMIT #** _____

MAIL ADDRESS: _____ **PERIOD:** _____

CITY/STATE/ZIP: _____

INSTRUCTIONS:

Even if there is no tax, a return must be filed with the tax collector quarterly. An envelope is enclosed for your convenience.

Return is delinquent the 30th day of the month following the close of the reporting period. Change of address or ownership must be reported immediately to the tax collector. Upon cessation of business for any reason, returns and payments are due immediately to the tax collector.

Remittance checks should be payable to: The County of Lake

Checks, drafts, postal notes and money orders/in the exact amount of tax due, are accepted by the tax collector subject to collections and do not constitute payment until cleared. Tax collector assumes no responsibility for loss in transit or delay in deposit.

Receipt - The cancelled check becomes the receipt. No receipt will be mailed by the tax collector unless a demand for same is made at the time of payment.

1	TOTAL SQUARE FEET CULTIVATION FOR TYPE 1 BUSINESS: (NURSERY)	
2	TAX RATE TYPE 1: \$0.25 CULTIVATION TAX PER SQ FT OF LINE 1	\$
3	GROSS RECEIPTS FOR TYPE 2 BUSINESS: (TESTING LABORATORY)	\$
4	TAX RATE TYPE 2: 0% OF LINE 3	\$
5	GROSS RECEIPTS FOR TYPE 3 BUSINESS: (RETAIL SALES OF CANNABIS AS A DISPENSARY, MICRO-BUSINESS, OR DELIVERY)	\$
6	TAX RATE TYPE 3: 4% OF LINE 5	\$
7	GROSS RECEIPTS FOR TYPE 4 BUSINESS: (CANNABIS MANUFACTURING, PROCESSING, TRANSPORTATION, DISTRIBUTION OR ANY OTHER TYPE OF CANNABIS BUSINESS NOT SPECIFICALLY DESCRIBED HEREINABOVE)	\$
8	TAX RATE TYPE 4: 2.5% OF LINE 7	\$
9	TOTAL CANNABIS TAX OWED (TOTAL OF LINE 2 + 4 + 6 + 8)	\$
10	PENALTIES: 10% OF LINE 9 IF PAID WITHIN 30 DAYS AFTER DELINQUENT DATE: 35% OF LINE 9 IF PAID MORE THAN 30 DAYS AFTER DELINQUENT DATE.	\$
11	INTEREST: 1% OF LINE 10 FOR EACH MONTH OR FRACTION OF MONTH AFTER DELINQUENT DATE. (NUMBER OF MONTHS: _____)	\$
12	TOTAL TAX/PENALTY/AND INTEREST: LINES 9 + 10 + 11	\$

I DECLARE UNDER PENALTY OF PERJURY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THE STATEMENTS HEREIN ARE CORRECT AND TRUE.

SIGNED _____

TITLE _____ **DATE** _____