



Mendocino County Treasurer-Tax Collector  
1060 Low Gap Road, Rm 1060  
Ukiah, CA 95482  
(707) 234-6848

## **Delinquent Cannabis Tax Amnesty & Payment Plan Program**

Per revisions recently adopted to Mendocino County Cannabis Business Tax, Chapter 6.32, Section 6.32.100, effective April 28, 2023, qualified cultivators will be allowed to participate in a limited amnesty program whereas persons who failed or refused to pay any commercial cannabis business tax required to be paid pursuant to this Chapter for cannabis cultivation or for a nursery business for tax years 2018, 2019, 2020 and 2021 may pay the full amount owed for that year and be waived of any penalties and interest for that year or those years effective April 28, 2023 through June 30, 2024.

Alternatively, persons seeking a waiver of said penalties and interest who are unable to pay a full year or years shall have an option to enroll in a payment plan agreement through May 31, 2023 by meeting the below qualifications and agreeing to the following terms:

### **Payment Plan Qualifications**

- All cannabis cultivation and/or nursery business taxes owed for the 2022 tax year must be paid including the 2022 cannabis tax minimum/true up.
- Quarterly returns for qualifying tax years 2018, 2019, 2020 and 2021 must be reported/submitted.

### **Payment Plan Requirements/Terms**

- Payment Plan Agreement signed and submitted
- Twenty-five percent (25%) of total redemption amount paid
- Agree to pay the second forecasted installment on or before June 30, 2024
- Agree to pay the third forecasted installment on or before June 30, 2025
- Timely payment of new taxes owed for 2023, 2024 and 2025 (through the quarterly payment due for quarter ending June 30, 2025) must be made
- Only delinquent True-Up tax for years 2018-2021 are eligible for a payment plan

Once the person has satisfied all requirements of the payment plan, the Treasurer-Tax Collector is authorized to forgive payment of any of the persons' outstanding penalties and interest for tax years 2018, 2019, 2020 and 2021.

Should the agreeing party become delinquent in paying either amounts owed under the payment plan or tax years 2023, 2024 and 2025, the Treasurer-Tax Collector shall terminate the payment plan and all tax, penalties and interest owed shall immediately be due and payable.

For more information or help determining eligibility for this program, please contact the Tax Collector at 707-234-6848.