



COUNTY OF SANTA CRUZ

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CARLOS J. PALACIOS, COUNTY ADMINISTRATIVE OFFICER



PRESS RELEASE

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RETAILERS TO BEGIN CUP TAX REMITTANCE

The County of Santa Cruz reminds local retailers, restaurants, food trucks, convenience stores, hospitality establishments and event planners that new rules for the collection of single-use cup taxes go into effect January 1, 2023.

In June, Santa Cruz County voters passed Measure C, the Santa Cruz County Clean Water/Beaches, Public Health, Environmental Protection Measure. This measure mandates that permanent or temporary businesses subject to the County's [single-use cup charge](#) remit half of the twenty-five cents (\$0.25) collected for each cup, or twelve and a half cents (\$0.125), to the County of Santa Cruz as a tax.

Remittances are due on a quarterly basis. The remainder of the charge shall be retained by the seller.

To assist businesses, the County will provide a simple form that can be either filled out online on the Treasurer-Tax Collector's website or downloaded and mailed in. The form must be posted by the due date for each quarter (see below). Businesses using the online form will not need additional documentation. Those paying with check or cash will need to submit a simple reporting form with each payment.

Reporting Period	Due Date
January 1 st – March 31 st	April 30 th
April 1 st – June 30 th	July 31 st
July 1 st – September 30 th	October 31 st
October 1 – December 31 st	January 31 st

For an FAQ, visit

<https://www.co.santa-cruz.ca.us/Departments/TaxCollector/SingleUseCupTaxFAQs.aspx>