

Department of Finance

Chad Rinde
Director



County of Sacramento

Divisions

- Auditor-Controller
- Consolidated Utilities Billing & Services
- Investments
- Revenue Recovery
- Tax Collection & Licensing
- Treasury

INSTRUCTIONS

Master Meter Gas and/or Electric Utility User Tax Collection Return

1. **Business Name:** Enter the name of the Service Provider
2. **Calendar Year:** Enter the year for the reporting period
3. **Utility Type:** Enter the type, examples are Gas, Electricity or Combined
4. **Number of Tenants:** This is how many sub-meters there are being serviced by the master meter.
5. **Total Charges:** This is the total charges for the master meter or the combined total of all the sub-meters.
6. **Less Exemption:** Refer to the Rate Schedule.
 - a. If this is GAS, there is an exemption for the baseline rate usage for each residential/commercial location. This must be subtracted before calculating the UUT.
 - b. If this is ELECTRICITY, there is an exemption for the first \$45.00 of UUT charged for each residential/commercial location.
7. **Taxable Charge:** Amount after deducting the Gas and/or Electricity exemption.
8. **Tax Amount Due:** Multiply the UUT tax rate of 2.5% against the Taxable Charge
9. Print your name and title if applicable, phone number or other best way to contact you and date the return

If the tax is not paid on or before the due date, a 5% penalty is added plus interest of 1.5% per month will accrue. If payment is not remitted within two working days after the due date an additional 15% penalty is added for a total of 20% of the amount of tax owed. When the date to pay without penalty falls on Saturday, Sunday or a legal holiday, the hour of delinquency is 5:00 p.m. on the next business day.

If you owe penalties, please complete the portion below to calculate penalties and interest. Add this amount to the Tax amount due on your return.

1	2	3	4	5	6	7
Base Tax	5% x base (1-2 days late)	15% x base (3 or more days late)	1.5% x base = Monthly Interest	# of Months Delinquent	Total Monthly Interest (5 x 6)	Total penalties and interest due (2 + 7) = 2 days late (2 + 3 + 7) = 3 or more late

Total due within 2-days late (5% penalty): _____

Total Due 3 or more days late (20% penalty): _____