



## City of Mt. Shasta, California Local Cannabis Industry Tax - Cultivation and Retail

Form must be filed even if there is no tax due. Penalty and interest must be added if your payment is late.

Name of business: \_\_\_\_\_

Address: \_\_\_\_\_

Please indicate the time period you are reporting:                      Quarterly                      Monthly

Reporting Period: \_\_\_\_\_

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### Terminology

**Cultivation** shall mean an activity involving the planting, growing, harvesting, drying, processing, or storage of one or more cannabis plants or any part thereof.

**Retail Sale** includes any transaction whereby, for any consideration, title to cannabis is transferred from one person to another, and includes the delivery of medical cannabis goods pursuant to an order placed for the purchase of the same and soliciting or receiving an order for the same, but does not include the return of cannabis goods by a licensee to the licensee from whom such cannabis goods were purchased.

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### Retail

1. Gross Retail Sales: \$ \_\_\_\_\_

#### Allowable Deductions

2. Gross Sales of Medicinal Products: \$ \_\_\_\_\_  
(Must be purchases made with a state issued medical cannabis card)

3. Taxable Gross Retail Sales: Line 1 minus Line 2: \$ \_\_\_\_\_

4. Total Retail Tax: 3% of Line 10: \$ \_\_\_\_\_

5. Penalty for Late Payment - If Applicable  
(Payment becomes delinquent on the first day of the month following the close of the reporting period)

A: Penalty: 10% of Line 4: \$ \_\_\_\_\_  
Plus additional 10% Penalty after 30 days.

B: Interest: 1/2 of 1% of Line 4 per month  
after 30 days. \$ \_\_\_\_\_

**6. TOTAL TAX AND PENALTY** \$ \_\_\_\_\_  
**(Lines 4, 5A, and 5B)**

**Cultivation**

- 7. Total per dry ounce of flower material harvested: \_\_\_\_\_ OZ
- 8. Tax: \$0.30 per dry ounce flower in Line 7 \$ \_\_\_\_\_
- 9. Total per dry ounce of leaf material harvested: \_\_\_\_\_ OZ
- 10. Tax: \$0.20 per dry ounce leaf in Line 9 \$ \_\_\_\_\_
- 11. Total per wet ounce plant material harvested \_\_\_\_\_ OZ  
(Wet material must be weighed within 2 hours of harvesting)
- 12. Tax: \$0.02 per wet ounce plant material in Line 11 \$ \_\_\_\_\_
- 13. Subtotal Cultivation Tax: Lines 8 plus Line 10 plus Line 12 \$ \_\_\_\_\_
- 14. Penalty for Late Payment - If Applicable  
(Payment becomes delinquent on the first day of the month following the close of the reporting period)
  - A: Penalty: 10% of Line 13: \$ \_\_\_\_\_  
Plus additional 10% Penalty after 30 days.
  - B: Interest: 1/2 of 1% of Line 13 per month after 30 days. \$ \_\_\_\_\_
- 15. TOTAL TAX AND PENALTY \$ \_\_\_\_\_**  
**(Lines 13, 14A, and 14B)**

**City of Mt. Shasta, California**  
**Local Cannabis Industry Tax - Cultivation and Retail**

I, \_\_\_\_\_, declare under penalty of making false statements, that to the best of my knowledge and belief the statements herein are true and correct.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Please make chekc or money order payable to the City of Mt. Shasta, and mail with priginal form to:

City of Mt. Shasta  
305 N Mt. Shasta Blvd.  
Mt. Shasta, CA 96067

Any change in ownership, suspension, or disposal of business must be reported immediately, in writing, to the City of Mt. Shasta.

Questions regarding completion of this form or current requirements for filing Local Cannabis Indsutry Tax returns with the City of Mt. Shasta may be directed to the Finance Department at  
(530) 926-7510

Financial documentation to support this quarterly report shall be made available to the City of Mt. Shasta upon written request by the City.

**Supplemental Information**

All state tax reporting forms for the same time period are required attached to this form.