



Monthly Cannabis Tax Remittance Form – Gross Receipts

Pursuant to Section 34.55(a) of the City of Oceanside Municipal Code (OMC):

There is hereby imposed on every Cannabis Business in the City, excluding Commercial Cannabis Cultivation and Testing Laboratories, an annual tax at a rate to be established pursuant to Section 34.55(b), by ordinance or resolution of the City Council. The tax imposed under this Section shall be due and payable as provided in Section 34.62.

Pursuant to Section 34.56(a) of the City of Oceanside Municipal Code (OMC):

There is hereby imposed on every Cannabis Business engaged in Commercial Cannabis Cultivation in the City, an annual tax in an amount established pursuant to Section 34.56(c), by ordinance or resolution of the City Council. The tax imposed by this Section shall be due and payable in installments as provided in Section 34.62.

Pursuant to Section 34.62(1) of the City of Oceanside Municipal Code (OMC):

Each person owing a cannabis business tax shall, no later than the last day of the month following the close of the calendar month, prepare and submit a tax return statement on the form prescribed by the tax administrator, including the basis of its calculation, and remit to the tax administrator the tax due. The tax for each calendar month shall be due and payable on that same date that the tax statement for the calendar month is due. (Note: A postmark will not be accepted as timely remittance. If the due date would fall on a Saturday, Sunday or a holiday observed by the City, the due date shall be the next regular business day on which the City is open to the public.)

Date [ ] Reporting Month [ ] Due Date [ ]

Business Information

Contact Name [ ]
Business Name [ ]
Street Address [ ]
City [ ] State [ ] Zip [ ]
Phone Number [ ] E-mail Address [ ]
City Business License Number BL- [ ] State License Number [ ]

The initial monthly commercial cannabis business tax rates in effect for the calendar year below (Resolution No. 20-R0707-1; Ordinance No. 20-OR0502-1) are as follows. Please check the box corresponding to your business type:

Table with 2 columns: Business Type, 2022 Cannabis Tax Rate. Rows include Retail (5%), Manufacturing (2.5%), Distribution (2%), Nurseries (2%), Cultivation (1.5%), and Testing Laboratories (0%).

Local License Number for Business Type Selected [ ]

(Tax Calculation Continued on Next Page)

Monthly Cannabis Tax Remittance Form – Gross Receipts: Continued

**Tax Calculation:**

1. Gross Receipts for the month	1	
2. Less Adjustments: Refer to OMC section 34.54 "Gross Receipts" (R:1-10). <b>Documentation for adjustments should be maintained for audit purposes</b>	2	
3. Taxable Gross Receipts (Subtract line 2 from line 1)	3	
4. Monthly Tax Rate (Select rate from page 1)	4	
5. Tax Due (Multiply Line 3 by Line 4)	5	
6. Plus: Excess tax collected (Enter excess tax collected, if any)	6	
7. Less: Prepayments. <b>Proof of prepayments must be attached</b>	7	
8. Balance Due (Subtract Line 7 from the sum of Line 5 and Line 6)	8	

**Penalties and Interest Calculation (If Applicable):**

Section 34.63(a) of the OMC: Any Person who fails or refuses to pay any tax or fee imposed by this Chapter when due shall pay penalties and interest as follows:

**If payment is within one month past due, complete Lines 9-11; otherwise, skip to the next section:**

9. Penalty 1: A penalty equal to <b>10%</b> of the amount of the tax due (Multiply Line 8 by <b>10%</b> )	9	
10. Interest: <b>1%</b> on unpaid tax (Multiply Line 8 by <b>1%</b> )	10	
11. Total Cannabis Tax, Penalty, and Interest Due & Remitted (Add Lines 8 and 9-10)	11	

**If payment is more than one month past due, complete Lines 12-14:**

12. Penalty 1: A penalty equal to <b>25%</b> of the amount of the tax due: (Multiply Line 8 by <b>25%</b> )	12	
13. Interest: <b>1%</b> on unpaid tax and penalties if tax remains unpaid more than one calendar month beyond the due date: (Add Lines 8 and 12 and multiply by <b>1%</b> and by the number of months past due)	13	
14. Total Cannabis Tax, Penalties, and Interest Due & Remitted: (Add Lines 8 and 12-13)	14	

**Note: Interest shall be applied at the monthly rate on the first day of the month for the full month and will continue to accrue monthly on the tax and penalty until the balance is paid in full.**

**Signature and Date**

*I hereby certify under penalty of perjury that the foregoing statements contained in this tax return are true and correct to the best of my knowledge and belief and that any gross receipts not subject to the cannabis tax will be reported separately and business tax paid. I also certify to keep and preserve, for a period of at least four (4) years, all records as may be necessary to determine the amount of such tax as he or she may have been liable for the collection of and payment to the City, which records the Tax Administrator shall have the right to inspect at all reasonable times.*

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

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

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