



## Commercial Cannabis Business Tax Remittance Form

Remit the completed form and payment to the City of Santa Barbara on or before the last calendar day of each month, for the preceding month's gross receipts. Additional filing information and instructions follow.

Filing Period (Month/Year): \_\_\_\_\_ Account Number: \_\_\_\_\_

Business Name: \_\_\_\_\_

Physical Location (Street, City, State, Zip): \_\_\_\_\_

### Calculation Cannabis Business Tax Due

#### Calculation of Cannabis Business Tax

Enter the monthly gross receipts received for each category. Multiply the gross receipts by their respective tax rates. Enter the amount due in the right column.

Business Category	Monthly Gross Receipts	Tax Rate	Total
Non-Medical Retail & Delivery:	_____	x <b>8%</b> =	_____
Medical Retail & Delivery:	_____	x <b>6%</b> =	_____
Manufacturing:	_____	x <b>4%</b> =	_____
Distribution:	_____	x <b>4%</b> =	_____
Testing:	_____	x <b>4%</b> =	_____
Indoor Cultivation:	_____	x <b>2%</b> =	_____

\*Gross Receipts Adjustments (if applicable): \_\_\_\_\_ x \_\_\_\_ = \_\_\_\_\_

*\*Gross Receipts Adjustments must include supporting documentation that clearly justifies the reason for the credit. Examples of acceptable documentation may include invoices, receipts, amended transaction records, or written explanations detailing the basis for the adjustment.*

Total the amounts due of each category to calculate the cannabis business **tax due:** \_\_\_\_\_



### Calculation of Penalties & Interest

If payment is postmarked or remitted after the due date, multiply the cannabis business tax due by **25%** to determine the penalty due (contact city staff for payments more than 30 days delinquent): \_\_\_\_\_

Add the cannabis business tax, adjustments, and penalties together to determine the **total tax due**: \_\_\_\_\_

*I declare under penalty of perjury, that I am the authorized representative of the business, and the foregoing information and tax calculations are true to the best of my knowledge.*

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

Email: \_\_\_\_\_ Phone: \_\_\_\_\_ Date: \_\_\_\_\_

### City Office Use Only:

<u>Verified By:</u>  <u>Received Date:</u>  <u>Postmark Date:</u>	<u>Amount Paid:</u> (tran code 0044)	<u>Cash Payments:</u> Tape Cash Counter Receipt Here (run cash twice)
	Cash Wire Check #	



## **Cannabis Business Tax Filing Information**

Remit the completed form and payment for the preceding month's gross receipts to the City of Santa Barbara on or before the last calendar day of each month to avoid late fees. All adjustments must be supported by proper documentation maintained by the business. Adjustments without adequate documentation may be denied. A separate form must be filed for each business, even if no payment is due. For mailed payments, the envelope must be postmarked by the United States Postal Service (USPS) on or before the last calendar day of the month. Metered marks are not acceptable. Payments are considered delinquent if they are received or postmarked after the last business day of each month for the proceeding month's receipts. Please note that weekends and holidays do not change this deadline.

Payment is accepted in the form of cash, check, and money order. Make checks payable to: *City of Santa Barbara*. Mail the form and payment to the address above, or hand deliver to Santa Barbara City Hall cashiering office located at 735 Anacapa St, Santa Barbara.

### **Gross Receipts subject to Cannabis Business Tax (SMBC 5.42.090):**

"Gross receipts" means the total amount actually received or receivable from all sales; the total amount or compensation actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as a part of or in connection with the sale of materials, goods, wares or merchandise; discounts, rents, royalties, fees, commissions, dividends, and gains realized from trading in stocks or bonds, however designated. Included in "gross receipts" shall be all receipts, cash, credits and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever.

*The City of Santa Barbara is providing this information as general guidance on the City's Cannabis Business Tax ordinance. This information is provided as a public service and should not be construed or relied upon in any way as legal advice. Although we make every effort to correct errors brought to our attention, please refer directly to the full text of the Ordinance at: <https://ecode360.com/44098703>.*