



Quarterly Cannabis Tax Remittance Form – Gross Receipts

Pursuant to Article 2, Section 2731 of Measure O (Ventura County Pilot Cannabis Cultivation Program):
 Every person who engages in cannabis operations within the unincorporated area of the county shall pay to the County a tax on the gross receipts of each of their operation’s activities involving cannabis products.

*The cannabis business tax shall be paid, in arrears, on a quarterly basis. Each person owing a cannabis business tax each quarter shall, **no later than the last day of the month following the close of the calendar quarter**, file with the County a statement ("tax statement") of the tax owed for that quarter and the basis for calculating that tax. The tax statement shall be submitted on a form prescribed by the County. The tax for each quarter shall be due and payable on that same date that the tax statement for the quarter is due.*

Date Reporting Quarter Due Date

Business Information

Contact Name

Business Name

Street Address

City State Zip

Phone Number E-mail Address

County Business License #

The commercial cannabis business tax rates in effect are as follows:

	Cannabis Tax Rate
Nursery Cultivation	<input type="checkbox"/> 1% of Gross Receipts
Cultivation	<input type="checkbox"/> 4% of Gross Receipts

Quarterly Cannabis Tax Remittance Form – Gross Receipts: Continued

Tax Calculation:

1. Gross Receipts for the quarter	1	
2. Less Adjustments: Refer to Ventura County Code of Ordinances section 2003-9 "Gross Receipts". <i>Documentation for adjustments should be maintained for audit purposes</i>	2	
3. Taxable Gross Receipts (Subtract Line 2 from Line 1)	3	
4. Tax Rate (Select rate from page 1)	4	
5. Tax Due (Multiply Line 3 by Line 4)	5	
6. Less: Prepayments. <i>Proof of prepayments must be attached</i>	6	
7. Balance Due (Subtract Line 6 from Line 5)	7	

Penalty Calculation (If Applicable):

Pursuant to Measure O, Section 2734 – Penalties: Any Person who fails to pay the required tax within thirty (30) days after the due date shall pay a penalty as follows:

8. A penalty equal to 25% of the amount of the tax due (Multiply Line 7 by 0.25)	8	
9. Total Cannabis Tax and Penalty Due & Remitted (Add Lines 7 and 8)	9	

Note: Receipt of the tax payment by the County shall govern the determination of whether the tax is delinquent. Postmarks will not be accepted as adequate proof of a timely payment.

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 three (3) 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 County, which records the County shall have the right to inspect at all reasonable times.

Signature: _____ **Print Name:** _____ **Date:** _____