



## **Monthly Cannabis Tax Remittance Form**

Pursuant to Section 7.10.030 of the Vista Municipal Code, the Cannabis Business Tax is imposed on a fiscal year basis. The tax is due and payable as follows:

- A. Each person owning a Cannabis Business shall, on or before the last City of Vista business day of the month, prepare and submit a monthly tax statement on this form and remit to the Tax Administrator the tax due. The tax due shall be no less than the monthly installment due.
- B. Cash tax payments may only be made by appointment, which should be scheduled at least two City of Vista business days in advance by contacting Finance Department staff at (760) 639-6174. No cash payments will be accepted on a walk-in basis. A Cash Tax Remittance Agreement Acknowledgement must be on file or accompany the cash payment. Checks may be mailed to the attention of the Finance Department and must be postmarked on or before the due date.
- C. Tax statements and payments for all outstanding taxes owed to the City are immediately due to the Tax Administrator upon cessation of business for any reason.

Date  Reporting Period  Due Date

### **Business Information**

**Contact Name:** \_\_\_\_\_ **Contact E-Mail:** \_\_\_\_\_

**Business Name:** \_\_\_\_\_ **Vista Business License #:** \_\_\_\_\_

**Business Address:** \_\_\_\_\_

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### **Cannabis Business Activity Tax Rate: Fiscal Year July 1, 2024, to June 30, 2025 (Select One\*)**

- Medical/Adult Use Retail Business: 7% of Gross Receipts
- Non-City Cannabis Delivery Business: 7% of Gross Receipts
- Manufacturing Business: 4% of Gross Receipts
- Distribution Business: 2% of Gross Receipts
- Laboratory Testing Business: 1% of Gross Receipts

\*Submit a separate form for each business activity

**Tax Calculation:**

Line 1. Gross Receipts for the Reporting Period	<input type="text"/>
Line 2. Less: Adjustments: Refer to VMC 7.10.020 (Gross Receipts: 1-8) <i>Business should maintain documentation of adjustments for audit purposes</i>	<input type="text"/>
Line 3. Taxable Gross Receipts (Subtract line 2 from 1)	<input type="text"/>
Line 4. Tax Rate (Select from above)	<input type="text"/>
Line 5. Tax Due (Multiply Line 3 by Line 4)	<input type="text"/>
Line 6. Less: Prepayments (If applicable) <i>Proof of prepayments must be attached</i>	<input type="text"/>
<b>Line 7. Balance Due (Subtract Line 6 from Line 5)</b>	<input type="text"/>

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

Any person who fails or refuses to pay any cannabis business tax required to be paid pursuant to VMC 7.10.050 on or before the due date shall pay penalties and interest as follows:

Line 8. Penalty A 1: penalty equal to <b>10%</b> of the amount of the tax due (multiply Line 7 by <b>10%</b> )	<input type="text"/>
Line 9. Interest A 1: Interest of <b>1.0%</b> on unpaid tax (multiply Line 7 by <b>(1.0%)</b> )	<input type="text"/>
Line 10. Penalty A 2: Additional <b>25%</b> penalty assessed on tax due if tax remains unpaid more than one calendar month beyond the due date (Multiply Line 7 by <b>25%</b> )	<input type="text"/>
Line 11. Interest A 2: Additional interest of <b>1.0%</b> on unpaid taxes & penalties (Add Lines 7, 8 & 10, multiply by <b>(1.0%)</b> and by the number of months past due)	<input type="text"/>
Line 12. Total Cannabis Tax, Penalties and Interest Due & Remitted (Add Lines 7-11)	<input type="text"/>

**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 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 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 City, which records the Finance Director shall have the right to inspect at all reasonable times.*

Signature:

Date:

Printed Name: \_\_\_\_\_