



# City of Bellflower

## Cannabis Business Tax Return

(For Cultivation Businesses)

Send completed return and payment to:  
**City of Bellflower**  
**Attn: Finance Department**  
**16600 Civic Center Drive**  
**Bellflower, CA 90706**

The Cannabis Business Tax is imposed on every person engaged in cannabis business in the City of Bellflower pursuant to Chapter 3.37 of Bellflower Municipal Code. Paying the tax required by this chapter, and its acceptance by the City, does not entitle any person to carry on any cannabis business unless the person has complied with all of the requirements of this Code and all other applicable State laws. If you are operating more than one Cannabis business type, a separate return and payment must be submitted for each activity. This Cannabis Business Tax Return is only applicable to the **Cultivator**.

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

Business Address: \_\_\_\_\_  
(Street) (City) (State) (Zip Code)

Mailing Address: \_\_\_\_\_  
(if different) (Street) (City) (State) (Zip Code)

Business Phone: \_\_\_\_\_

Cannabis Permit No.:  Business License No.:

Tax Period: \_\_\_\_\_ Due Date: \_\_\_\_\_

1st Quarter (Jul - Sep, 20\_\_\_\_)    
  2nd Quarter (Oct - Dec, 20\_\_\_\_)    
  3rd Quarter (Jan - Mar, 20\_\_\_\_)    
  4th Quarter (Apr - Jun, 20\_\_\_\_)

(Per BMC 3.37.080, Cannabis Business Tax Returns and payments are due on or before the last day of the month following the close of each quarter.)

Calculation of Tax Due

1. Square feet of canopy/nursery space authorized by City permit
2. Applicable tax rate for canopy/nursery space (see below)
3. Factor for each quarter
4. Tax on canopy/nursery space  
 (multiply lines 1a, 2a and 3a; multiply lines 1b, 2b and 3b)
5. Total cannabis business tax (add lines 4a and 4b)
6. Tax prepayments
7. Remaining tax due (line 5 minus line 6)
8. Penalties if tax is not paid by the due date (see reverse)
9. Interest if tax is not paid by the due date (see reverse)
10. Total amount due and payable with this return (add lines 7 thru 9)

	nursery s.f.		canopy s.f.
Line 1a _____			Line 1b _____
Line 2a \$ _____			Line 2b \$ _____
Line 3a _____ 0.25			Line 3b _____ 0.25
Line 4a \$ _____			Line 4b \$ _____

5. Total cannabis business tax (add lines 4a and 4b) Line 5 \$ \_\_\_\_\_

6. Tax prepayments Line 6 \$( \_\_\_\_\_ )

1st prepayment: \$ \_\_\_\_\_ +  2nd prepayment: \$ \_\_\_\_\_

7. Remaining tax due (line 5 minus line 6) Line 7 \$ \_\_\_\_\_

8. Penalties if tax is not paid by the due date (see reverse) Line 8 \$ \_\_\_\_\_

9. Interest if tax is not paid by the due date (see reverse) Line 9 \$ \_\_\_\_\_

10. Total amount due and payable with this return (add lines 7 thru 9) Line 10 \$ \_\_\_\_\_

G/L: 010-30140-\_\_\_\_\_(ctr)

Tax Rates: (BMC 3.37.060)	<u>Effective Date</u>	<u>Nursery Space</u>	<u>Canopy Space</u>
	July 1, 2017	\$2.00/s.f./year	\$15.00/s.f./year
	July 1, 2020	\$3.50/s.f./year	\$17.50/s.f./year
	July 1, 2021	\$5.00/s.f./year	\$20.00/s.f./year
	July 1, 2022	\$5.00/s.f./year	\$22.50/s.f./year
	July 1, 2023	\$5.00/s.f./year	\$25.00/s.f./year

I declare under penalty of perjury that the statements herein and any attachments are true, correct and complete.

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name & Title: \_\_\_\_\_ Phone No.: \_\_\_\_\_

# Cannabis Tax

## (Bellflower Municipal Code, Chapter 3.37)

### 3.37.140 Interest and Penalty.

- A. Taxes collected from a person, or owed by a person which are not received by the administrator on or before the due dates provided in this chapter are delinquent and are subject to penalties and interest. Should the due date occur on a weekend or legal holiday, the return must be received by the administrator on the first regular working day following a Saturday/Sunday or legal holiday. A direct deposit, including electronic fund transfers and other similar methods of electronically exchanging monies between financial accounts, made by a person in satisfaction of its obligations under this subsection is considered timely if the transfer is initiated on or before the due date, and the transfer settles into the City's account on or before the following business day.
- B. If the person required to remit the tax fails to remit the tax, the administrator will attach a penalty for such delinquencies or deficiencies at the rate of five percent (5%) of the total tax that is delinquent or deficient in the remittance, and if not remitted within two (2) working days after the date of the delinquency, will pay a total penalty of twenty percent (20%) of the amount of tax owed.
- C. In addition to all other authorizations under this section, the administrator may impose a maximum civil penalty of five thousand dollars (\$5,000.00) per day upon an unlicensed cannabis facility that fails to remit any tax required by this chapter.
- D. The administrator has the power to impose additional penalties upon persons required to remit taxes under the provisions of this chapter for fraud or gross negligence in reporting or remitting at the rate of fifty percent (50%) of the amount of the tax required to be remitted, or as recomputed by the administrator.
- E. In addition to any other penalties imposed by this chapter, any person required to remit any tax imposed by the provisions of this chapter who fails to remit the tax must pay interest at the rate of three-quarters of one percent (0.75%) per month, or any fraction thereof, on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent, until paid.
- F. No penalty or interest will be applied if delinquencies are the result of natural disasters or other phenomena beyond the control of the person charged with remitting the tax, provided the person being delinquent notifies the administrator as soon as normal communications permit. (Ord. 1332 § 1, 12/12/16; Ord. 1338 § 3, 5/22/17)

### 3.37.080 Reporting and Remittance of Tax.

Tax Period	Quarter	Due Date
July 1 - September 30	1st	October 31
October 1 - December 31	2nd	January 31
January 1 - March 31	3rd	April 30
April 1 - June 30	4th	July 31

(cut here)

G/L: 010-30140-\_\_\_\_\_(ctr)

### CANNABIS TAX PREPAYMENT VOUCHER

Business Name: _____ Business Address: _____ _____ Cannabis Permit No.: _____ Business License No.: _____	1st Quarter Jul-Sep, 20____ 2nd Quarter Oct-Dec, 20____ 3rd Quarter Jan-Mar, 20____ 4th Quarter Apr-Jun, 20____	1st Prepayment \$ _____ 2nd Prepayment \$ _____ 3rd Prepayment \$ _____ 4th Prepayment \$ _____	2nd Prepayment \$ _____ 3rd Prepayment \$ _____ 4th Prepayment \$ _____
---	--	--	--

Submit Voucher & Payment to: City of Bellflower, Finance Department, 16600 Civic Center Drive, Bellflower, CA 90706