



# City of El Paso de Robles

"The Pass of the Oaks"

**CANNABIS BUSINESS TAX RETURN**  
Pursuant to Municipal Code, Chapter 3.22

## CANNABIS BUSINESS TAX RETURN

Quarter Ending: \_\_\_\_\_

Delinquent Date: \_\_\_\_\_

Due Date: \_\_\_\_\_ Payment is due on or before 30 days following the reporting period.

(Payment and return must be received by our office on or before due date, post dates are not accepted)

BUSINESS NAME:

MAIL ADDRESS:

BUSINESS ADDRESS:

Remit Online

[www.prcity.com/payments](http://www.prcity.com/payments)

Call (805)237-3999 to obtain  
your account # and pin #

## CALCULATION OF TAXES DUE

### 1. DELIVERY BUSINESSES

1a. TOTAL GROSS RECEIPTS

\$

X 6% =

\$

### 2. RETAIL BUSINESSES

2a. TOTAL GROSS RECEIPTS

\$

X 10% =

\$

### 3. MANUFACTURING/TESTING/DISTRIBUTION BUSINESSES

3a. TOTAL GROSS RECEIPTS

\$

X 15% =

\$

### 4. CULTIVATION BUSINESSES

4a. TOTAL SQUARE FEET

\$

X 20.00 =

\$

5. TOTAL TAX DUE (Add lines 1a, 2a, 3a, 4a)

\$

6. PENALTIES \* (Multiply line 5 by 25% if paid after the due date. Multiply line 5 by 50%

\$

if paid more than 30 days after the due date.)

7. PREVIOUS BALANCE DUE (will be noted if applicable)

\$

8. CREDITS (will be noted if applicable)

\$

TOTAL AMOUNT DUE (Add lines 5, 6, 7, subtract line 8)

TOTAL DUE \$

## CERTIFICATION

I hereby certify that I have examined this report and that the statements made and the figures shown herein and in any accompanying schedules are, to the best of my knowledge and belief, a true and complete return, made in good faith for the period stated, pursuant to the City of Paso Robles Municipal Code, Chapter 3.22.

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

Title: \_\_\_\_\_

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

Email Address: \_\_\_\_\_

Phone #: \_\_\_\_\_

Failure to collect, report, and pay the applicable taxes or to maintain the necessary records will result in an estimate of the tax due.

## INSTRUCTIONS AND DEFINITIONS

- A. CANNABIS BUSINESS-** means any business, organization, or facility, regardless of form, whether operating for profit or not for profit, that cultivates, possesses, manufactures, distributes, processes, stores, laboratory tests, packages, labels, delivers, and/or sells cannabis and/or cannabis products. "Cannabis business" does not include personal medical or adult use cannabis cultivation authorized by state law and this code. A cannabis business shall not be considered to be a religious, social or charitable organization exempt from the payment of business taxes pursuant to the City of Paso Robles Municipal Code, Chapter 3.22.
- B. CANNABIS-** means all parts of the plant *Cannabis sativa* Linnaeus, *Cannabis indica*, or *Cannabis ruderalis*, whether growing or not; the seeds thereof; the resin, whether crude or purified, extracted from any part of the plant; and every compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds, or resin. "Cannabis" also means the separated resin, whether crude or purified, obtained from cannabis. "Cannabis" does not include the mature stalks of the plant, fiber produced from the stalks, oil or cake made from the seeds of the plant, any other compound, manufacture, salt, derivative, mixture, or preparation of the mature stalks (except the resin extracted therefrom), fiber, oil, or cake, or the sterilized seed of the plant which is incapable of germination. For the purpose of this division, "cannabis" does not mean "industrial hemp" as defined by Section 11018.5 of the California Health and Safety Code and pursuant to the City of Paso Robles Municipal Code, Chapter 3.22.
- C. BUSINESS LICENSE TAX CERTIFICATE REQUIREMENT-** pursuant to the City of Paso Robles Municipal Code, 3.28.050, it shall be unlawful for any person to transact and carry on any business, trade profession, calling or occupation in the city without first having procured a business license tax certificate from said city to do so or without having complied with all the provisions of this chapter, including but not limited to receipt of a business license tax certificate specifying such business, payment for the required business license tax, and such other permits and fees required by this Code. A business license tax certificate does not constitute a permit; the licensee must comply with all statutes and ordinances.
- D. GROSS RECEIPTS-** means the total amount of monetary consideration actually received or receivable by a cannabis business for performance of any act or service in providing, at wholesale or retail, cannabis and/or cannabis products, for which a charge is made or credit allowed including, but not limited to: membership dues, the value of monetary and in-kind contributions, payments, reimbursement of fees for cultivation, manufacturing, distribution, dispensing, storing, exchanging, processing, delivering, making available, or transmitting of cannabis or cannabis products, any payments made, and anything else of value obtained by a cannabis business. Included in "gross receipts" shall be all receipts, cash, credit, and property of any kind without deduction 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. "Gross receipts" shall not include the following:
- 1.) Cash discounts where allowed and taken on sales;
  - 2.) Sales or other applicable state or local tax required by law to be added to the purchase price of cannabis or cannabis products and collected from the purchaser;
  - 3.) Such part of the sales price of any property returned by purchasers to the seller as refunded by the seller by way of cash or credit allowances or return of refundable deposits previously included in gross receipts; or
  - 4.) Whenever there are included within gross receipts amounts which reflect sales for which credit is extended and such amount proved uncollectable in a subsequent year, those amounts may be excluded from gross receipts in the year they prove to be uncollectable, provided, however, if all or any portion of such amounts excluded as uncollectable are subsequently collected, they shall be included in gross receipt for the period when they are recovered.
- E. SPACE UTILIZED IN CONNECTION WITH CULTIVATION OF CANNABIS-** means any space or ground, floor, or other surface area (whether horizontal or vertical) that is used for cannabis germination, seeding, vegetation, pre-flowering, flowering, and harvesting; including without limitation activities such as growing, planting, lighting, warming, cooling, aerating, fertilizing, watering, irrigating, topping, pinching, cropping, curing, or drying cannabis, as well as storing any products, supplies or equipment related to any such activities, no matter where such storage may take place or such storage space may be located.

SEE CITY OF PASO ROBLES MUNICIPAL CODE, CHAPTER 3.22 FOR ADDITIONAL INFORMATION - [https://library.municode.com/ca/el\\_paso\\_de\\_robles](https://library.municode.com/ca/el_paso_de_robles)

### RETURN/PAYMENT REMITTANCE

Payments can be made online at [www.prcity.com/payments](http://www.prcity.com/payments). Contact us at 805-237-3999 or by email at [finance@prcity.com](mailto:finance@prcity.com) to retrieve your Account # and Pin # to pay online.

Cash payments are accepted by appointment only. Please call 805-237-3999 or email [finance@prcity.com](mailto:finance@prcity.com) to schedule an appointment. Check payments may be mailed to:

**City of Paso Robles**  
**821 Pine Street, Suite A**  
**Paso Robles, CA 93446**

**\*A completed return must accompany your payment\***