

City of Chula Vista Finance Department 276 Fourth Avenue Chula Vista, CA 91910 (619) 691-5250

## **CANNABIS BUSINESS TAX RETURN - NON-CULTIVATION**

The Cannabis Business Tax is imposed on every person engaged in cannabis business within the City of Chula Vista as defined in Chula Vista Municipal Code (CVMC) 5.21.030 (A). Payment of the tax in accordance with CVMC 5.21.030 does not imply that the activity being taxed is lawful. Cannabis Business Tax filings are due on or before the last day of the month following the reporting month. In the event the last day of the month falls on the weekend, or another day when the City is not open for business, the due date shall be the last earlier business day on which the City is open to the public.

For those who are remitting a cash payment, appointments must be made in advance and will be scheduled based on staff availability please contact the Finance Department at cannabis@chulavistaca.gov at your earliest convenience to schedule your appointment. Those businesses not remitting with cash will be required to make cannabis tax payments by check or money order. For those who are remitting with an electronic payment (ACH/EFT/Wire) please contact the Finance Department at cannabis@chulavistaca.gov or (619) 691-5250 to receive electronic payment information.

NAME OF BUSINESS		
ADDRESS		
CONTACT PHONE	PHONE NUMBER	
E-MAIL		
REPORTING PERIOD / BUSI	NESS LICENSE #	
A. GROSS RECEIPTS FOR REPORTING PERIOD	\$	
B. LESS: ADJUSTMENTS (Must be itemized, documented as	nd attached) \$	
C. TAXABLE GROSS RECEIPTS (Subtract line B from A)	\$	
D. TAX DUE (Multiply Line C by .07)	\$	
E. OTHER CREDITS	\$	
F. TOTAL AMOUNT DUE (Subtract Line E from D)	\$	

If payment is timely (paid by due date) STOP. Your payment calculation is complete - remit the amount shown on Line F.

## LATE PAYMENTS

Any person who fails to pay any cannabis business tax required to be paid pursuant CVMC 5.21.130 on or before the due date shall pay penalties and interest as follows:

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G. PENALTY 1: Penalty equa	al to 10% of the amount of tax due	
(multiply Line F by .10)		\$
H. INTEREST 1: Interest of 1	% on unpaid tax	
(multiple Line F by .01)		\$
I. PENALTY 2: Additional pe	enalty equal to 25% of the amount o	f tax due if tax remains
unpaid more than one calendar	month (multiply Line F by .25)	\$
J. INTEREST 2: Additional in	nterest equal to 1% on unpaid tax &	penalties (add Lines F, G &
I, multiply by (.01) and by the	number of months past due)	\$
K. TOTAL AMOUNT DUE:	Total Tax including penalties and in	nterest
(Sum of Lines F - J)		\$
statement and that to the bes	aking a false declaration that I ar	
and complete statement.		
PRINT NAME	AUTHORIZED SIGNATURI	E DATE
NOTE: A return and payment is business.	is due immediately upon transfer	of ownership or cessation of
OFFICE USE ONLY		
Charge Code:	Custom on Numbers	
narge Coue:	Customer Number:	
Verification:		

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