



City of Corona

Remit To:
City of Corona
Attn: Finance Department
400 S. Vicentia Ave., Ste. 320
Corona, CA 92882
(951) 739-4988

Monthly Cannabis Tax Remittance Form - Gross Receipts

Pursuant to Section 5.36.230 of the City of Corona Municipal Code (CMC):

(A) No person may commence operation of or continue to operate any commercial cannabis business or engage in any commercial cannabis activity in the city, without timely paying in full all fees and charges required for the operation of a commercial cannabis business. Fees and charges associated with the operation of a commercial cannabis business shall be established by resolution of the City Council, which may be amended from time to time. All fees required under this chapter are nonrefundable unless otherwise specified.

(B) All commercial cannabis businesses authorized to operate under this chapter shall pay all sales, use, business and other applicable taxes including those that may be adopted by the city, and all license, registration, and other fees required under federal, state and local law, including those that may be required in the commercial cannabis operational agreement.

Date: Reporting Month: Due Date:

Commercial Cannabis Permit #: CCP _____ - _____

Contact Name:

Business Name:

Street Address:

City: State: Zip:

Phone Number: E-mail Address:

City Business License #: State License #:

Please check the box corresponding to your business type:

☐ **Storefront Retail**
7% of Retail Gross Receipts

☐ **Distribution**
5% of Retail Gross Receipts

☐ **Non-Storefront Retail**
7% of Retail Gross Receipts

☐ **Testing Laboratories**
2% of Retail Gross Receipts

☐ **Manufacturing**
5% of Retail Gross Receipts

☐ **Microbusinesses**
7% of Retail Gross Receipts & 5%
Manufacturing/Distribution Gross
Receipts

Tax Calculation:

List Business Activities in columns as needed for different percentage rates:

1. Gross Receipts for the month	1		
2. Less Adjustments	2		
3. Gross Receipts subject to operating fee (Subtract line 2 from line 1)	3		
4. Monthly Operating Fee Rate (Select rate from page 1)	4		
5. Operating Fee Due (Multiply line 3 by line 4)	5		
6. Plus: Excess tax collected (Enter excess tax collected, if any)	6		
7. Less: Prepayments	7		
8. Balance Due (Subtract line 7 from the sum of line 5 and line 6)	8		

Penalties and Interest Calculation (If Applicable):

The fee is due to the City on the last day of each subsequent calendar month. Monthly Payments not paid in full within 15 days after it is due and payable will accrue a penalty of five percent (5%) compounding for each month the Monthly Payment is late.

9. Penalty: A penalty equal to 5% of the amount of the tax due (Multiply line 8 by 5%)	9		
10. Total Cannabis Tax, Penalty, and Interest Due & Remitted (Add lines 8 and 9)	10		

Pursuant to Resolution 2021-022 and the operating agreement, there are penalties and interest on underpayment of fees as the result of an audit. This permits the City to inspect and conduct an audit of the books and records of the commercial cannabis business upon request. Interest and penalties will be charged at the rate of ten percent (10%) and will be computed from the date of underpayment, and shall further reimburse the City for the entirety of its audit costs, including, without limitation, the auditor's costs and expenses, internal costs and expenses, and legal and other third party expenses, or computed from the date of underpayment. However, the costs of such audit shall be borne by the City.

11. Underpayment Penalty: A penalty equal to 10% of the amount of the tax due: (Multiply line 8 by 10%)	11		
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Per Operational Agreement Section 3.5.2, monthly payments shall be made to the City's Finance Department. In the event the Permittee intends to pay a Monthly Payment in cash in an amount that exceeds \$5,000, the Permittee shall notify the City in advance to make prior arrangements. Please contact budgetprep@coronaca.gov

12. Total Cannabis Tax, Penalties, and Interest Due & Remitted: (Add lines 8, 10, and 11)	12		
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Signature and Date

I hereby certify under penalty of perjury that the foregoing statements contained in this operating fee remittance 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 four (4) 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 Tax Administrator shall have the right to inspect at all reasonable times.

Signature:**Date:**