



City of  
Laguna Woods

# CANNABIS BUSINESS TAX REGISTRATION FORM

Administrative Services Department  
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## I. INTRODUCTION

On November 8, 2022, Laguna Woods voters approved Measure T (“City of Laguna Woods Cannabis Business Tax Ordinance”), which established a tax on cannabis businesses conducting business from a fixed location in Laguna Woods. Measure T is codified in Laguna Woods Municipal Code Chapter 3.18.

On August 16, 2023, Laguna Woods City Council adopted Ordinance No. 23-01, which set the tax rate for cannabis businesses holding a Type 10 (storefront retailer) license from the California Department of Cannabis Control, or successor agency, at the higher of the two following tax rates:

- (1) A minimum tax rate of 10 percent of gross receipts received or generated for each monthly reporting period; or
- (2) \$35.00 per square foot of floor area (annual tax rate) prorated monthly to 1/12 of the annual tax rate amount.

“Floor area,” “gross receipts,” and other applicable words and phrases are defined in Laguna Woods Municipal Code Section 3.18.030.

Laguna Woods Municipal Code Section 3.18.040 allows the Laguna Woods City Council to increase or decrease the rate of the cannabis business tax within the minimum and maximum prescribed range of tax rates, and provides related notification requirements.

For the purpose of this Cannabis Business Tax Registration Form, “business owner” and “owner of the business” has the same meaning as California Code of Regulations, Title 4, Section 15003.

This Cannabis Business Tax Registration Form satisfies the City of Laguna Woods’ annual cannabis business tax registration requirements set forth in Laguna Woods Municipal Code Section 3.18.050(a). It must be completed and filed with the City of Laguna Woods within 30 calendar days of the date a cannabis business begins to engage in business and within 31 calendar days of each subsequent calendar year.

## II. BUSINESS INFORMATION

1) Business’ Legal Name: \_\_\_\_\_

2) Business’ Fictitious Business Name(s) (if applicable): \_\_\_\_\_

3) Type of Business (check all that apply):

- Cannabis Storefront Retailer (*For the purpose of this question, “cannabis storefront retailer” means any cannabis business that requires a Type 10 (storefront retailer) license from the*

*California Department of Cannabis Control, or successor agency.)*

4) Business' Operating Location in Laguna Woods: \_\_\_\_\_

5) Business' Mailing Address (if different than #4): \_\_\_\_\_

6) Business' California Seller's Permit Identification Number: \_\_\_\_\_

7) First Date Engaged (or Projected to be Engaged) in Business in Laguna Woods: \_\_\_\_\_

8) Business' Primary Point of Contact for Cannabis Business Tax-related Notices and Questions (including, but not limited to, for receiving notices of changes in cannabis business tax rates):

Legal Name – \_\_\_\_\_

Mailing Address – \_\_\_\_\_

Telephone Number – \_\_\_\_\_

Email Address – \_\_\_\_\_

9) Business' Alternate Point of Contact for Cannabis Business Tax-related Notices and Questions (including, but not limited to, for receiving notices of changes in cannabis business tax rates):

Legal Name – \_\_\_\_\_

Mailing Address – \_\_\_\_\_

Telephone Number – \_\_\_\_\_

Email Address – \_\_\_\_\_

10) Information for the Owner of at least 51% of the Business:

Legal Name – \_\_\_\_\_

Authorized Agent's Legal Name (if different from above) – \_\_\_\_\_

Mailing Address – \_\_\_\_\_

Telephone Number – \_\_\_\_\_

Email Address – \_\_\_\_\_

Please attach contact information (legal name, authorized agent (if applicable), telephone number, email address, and mailing address) for all owners of the business in addition to the owner identified in Line II(#10) above. *(Note: This information will be checked against the information submitted with the Cannabis Storefront Retailer Ownership Form. If changes to the information on the Cannabis Storefront Retailer Ownership Form are necessary, please file a new Cannabis Storefront Retailer Ownership Form with the City of Laguna Woods' Planning & Environmental Services Department prior to or concurrent with the submittal of this Cannabis Business Tax Registration Form.)*

11) Is contact information for all owners of the business in addition to the owner identified in Line II(#10) above attached?  Yes  N/A; the owner identified in Line II(#10) is the only owner

### **III. MAJORITY OWNER'S STATEMENT**

Under penalty of perjury, I hereby declare that the information contained within and submitted with this Cannabis Business Tax Registration Form is complete, true, and accurate. I understand that a misrepresentation of fact may constitute an illegal action resulting in civil and/or criminal action. I acknowledge that I have received, read, understand, had an opportunity to consult with legal counsel, and agree to abide by the provisions of Laguna Woods Municipal Chapter 3.18. I acknowledge that failure to annually register a cannabis business and pay an annual registration and processing fee, failure to file a timely tax statement, and failure to pay cannabis business tax in accordance with this Laguna Woods

Municipal Code 3.18.050 are each a violation of Laguna Woods Municipal Code Chapter 3.18 punishable by suspension or revocation of the commercial cannabis permit and/or any and all penalties set forth in Laguna Woods Municipal Code Chapter 3.18. I acknowledge that all information on and attached to this form may constitute a public record subject to disclosure under the California Government Code Section 6250 and have communicated the same to all involved parties.

Signature of Majority Owner identified in Line II(#10) above: \_\_\_\_\_

Date Signed by Majority Owner identified in Line II(#10) above: \_\_\_\_\_

**THE SIGNATURE ON THIS DOCUMENT MUST BE NOTARIZED. ATTACH  
ACKNOWLEDGEMENT FORM.**

**IF AN AUTHORIZED AGENT IS SIGNING THIS SECTION III, A SIGNED AND  
NOTARIZED LETTER FROM THE OWNER OF AT LEAST 51% OF THE BUSINESS  
CONFIRMING THE AUTHORIZED AGENT HAS AUTHORITY TO SIGN FOR THE  
OWNER OF AT LEAST 51% OF THE BUSINESS IS REQUIRED.**