



City of  
Laguna Woods

# CANNABIS BUSINESS TAX STATEMENT 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 3.18.050(c) requires cannabis business taxes to be paid to the City of Laguna Woods, in arrears, on a monthly basis, no later than the last day of each month following the close of each calendar month.

This Cannabis Business Tax Statement Form satisfies the requirements set forth in Laguna Woods Municipal Code Section 3.18.050(c) for cannabis businesses to submit a statement of the cannabis business tax owed for each calendar month and the basis for calculating that tax. It must be completed and submitted to the City of Laguna Woods via email at [accountingclerk@cityoflagunawoods.org](mailto:accountingclerk@cityoflagunawoods.org) no later than the last day of the month following the close of the calendar month.

Laguna Woods Municipal Code Section 3.18.150 addresses the City of Laguna Woods’ right to audit and examine premises and records for purposes related to the calculation, collection, and payment of cannabis business tax (e.g., cannabis businesses must keep and preserve, for a period of at least three years, all records as may be necessary to determine the amount of the cannabis business tax it may have been liable for the collection of and payment to the City of Laguna Woods).

**The City of Laguna Woods accepts cannabis business tax payments by wire transfer, cashier’s check, or money order only.** Payments by cashier’s check or money order must be made in-person by appointment. To schedule an appointment, please email [accountingclerk@cityoflagunawoods.org](mailto:accountingclerk@cityoflagunawoods.org) or call (949) 639-0567 at least three business days in advance of your desired appointment.

## 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' Representative Who Prepared This Cannabis Business Tax Statement Form:
- Legal Name – \_\_\_\_\_
- Mailing Address – \_\_\_\_\_
- Telephone Number – \_\_\_\_\_
- Email Address – \_\_\_\_\_

## III. MONTHLY STATEMENT

Reporting Period:

\_\_\_\_\_  
(MONTH)

\_\_\_\_\_  
(YEAR)

A	Total Gross Receipts Subject to the Cannabis Business Tax	\$
B	Total Amount of Gross Receipts for Personal Tangible Property Excluded from "Total Gross Receipts Subject to the Cannabis Business Tax" (Line A) pursuant to Laguna Woods Municipal Code Section 3.18.030(80)i.  <i>Note: Laguna Woods Municipal Code Section 3.18.030(80)i. excludes the retail sales of bags, books, clothing, hats, key chains, posters, and stickers from the definition of gross receipts subject to the cannabis business tax. The City of Laguna Woods Tax Administrator has additionally identified the following personal tangible property as excluded from the definition of gross receipts subject to the cannabis business tax: air filters, ashtrays, batteries, bongs, bottles, bowls, bubblers, cones, containers, cups, dab mats, dab tools, eye drops, glass cleaners, grinders, lighters, mugs, nutrients for cultivation, papers, pipes, roach clips, rollers, screens, sprayers for cultivation, trays, vaporizers, wicks, wraps, and other personal tangible property provided they do not contain "cannabis" as defined by Laguna Woods Municipal Code Section 3.18.030(20) and are not a "cannabis product" as defined by Laguna Woods Municipal Code Section 3.18.030(30).</i>	\$
C	Total Cannabis Business Tax Due (10% of "Total Gross Receipts Subject to the Cannabis Business Tax" (Line A))	\$
D	Penalty (10% of "Total Cannabis Business Tax Due" (Line C) if paid after the last day of month following the reporting period)	\$
E	Penalty (25% of "Total Cannabis Business Tax Due" (Line C) if paid more than 30 calendar days after the last day of the month following the reporting period)	\$

F	<p>Interest (5% per 30-calendar day period, beginning on the 31<sup>st</sup> day following the last day of the month following the reporting period, for the unpaid sum of lines C, D, and E)</p> <p><i>Note: Interest shall be applied on the first day of each 30-calendar day period for the full 30-calendar day period and will continue to accrue until the balance is paid in full. Beginning on the second 30-calendar day period, interest shall be calculated for the unpaid sum of lines C, D, and E, plus the interest previously accrued.)</i></p>	\$
G	Total Payment Due (sum of lines C, D, E, and F)	\$

**IV. ACKNOWLEDGEMENT**

Under penalty of perjury, I hereby declare that the information contained within and submitted with this Cannabis Business Tax Statement 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 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 Preparer identified in Line II(#5) above: \_\_\_\_\_

Date Signed by Preparer identified in Line II(#5) above: \_\_\_\_\_