



# City of Bellflower

## Cannabis Business Tax Return

### Gross Receipts Based Businesses

Send completed return and payment to:  
**City of Bellflower**  
**Attn: Finance Department**  
**16600 Civic Center Drive**  
**Bellflower, CA 90706**

(For Those Without a City-Issued Cannabis Business Permit)

The Cannabis Business Tax is imposed on every person engaged in cannabis business (including industrial hemp-derived products) in the City of Bellflower pursuant to Chapter 3.37 of Bellflower Municipal Code. Paying the tax required by this chapter, and its acceptance by the City, does not entitle any person to carry on any cannabis business unless the person has complied with all of the requirements of this Code and all other applicable State laws. If you are operating more than one Cannabis business type, a separate return and payment must be submitted for each activity. This Cannabis Business Tax Return is only applicable to the businesses that are subject to the gross receipts based cannabis tax.

Business Name: \_\_\_\_\_

Business Address: \_\_\_\_\_  
(Street) (City) (State) (Zip Code)

Mailing Address: \_\_\_\_\_  
(if different) (Street) (City) (State) (Zip Code)

Business Phone: \_\_\_\_\_  Check if Industrial Hemp Business Business License No: \_\_\_\_\_

Business Type:  Dispensary (Retail)  Distributor  Manufacturer  Other \_\_\_\_\_

Tax Period: \_\_\_\_\_ Due Date: \_\_\_\_\_

1st Quarter (Jul - Sep, 20\_\_\_\_)  2nd Quarter (Oct - Dec, 20\_\_\_\_)  3rd Quarter (Jan - Mar, 20\_\_\_\_)  4th Quarter (Apr - Jun, 20\_\_\_\_)

(Per BMC 3.37.080, Cannabis Business Tax Returns and payments are due on or before the last day of the month following the close of each quarter.)

**Calculation of Tax Due**

- |  |  |                     |
|--|--|---------------------|
| 1. Total (gross) receipts for reporting period   |  | Line 1 \$ _____     |
| 2. Adjustments (must be itemized, documented and attached)   |  | Line 2 \$ _____     |
| 3. Taxable gross receipts (line 1 plus/minus line 2)   |  | Line 3 \$ _____     |
| 4. Applicable tax rate (enter percentage per below)  |  | Line 4 _____ %      |
| <small>(The applicable tax rates are 5% on July 1, 2017, 7.5% on July 1, 2020 and 8.5% on July 1, 2021. Per BMC 3.37.060.D.2, the tax rate is increased each fiscal year by 2.5% beginning on July 1, 2020, to a maximum rate of 10%.)</small> |  |                     |
| 5. Cannabis business tax (multiply lines 3 and 4)  |  | Line 5 \$ _____     |
| 6. Tax prepayments   | <div style="display: flex; align-items: center; gap: 10px;"> <div style="border: 1px solid black; padding: 2px;">1st prepayment:<br/>\$ _____</div> <div>+</div> <div style="border: 1px solid black; padding: 2px;">2nd prepayment:<br/>\$ _____</div> </div> | Line 6 \$ ( _____ ) |
| 7. Remaining tax due (line 5 minus line 6)   |  | Line 7 \$ _____     |
| 8. Penalties if tax is not paid by the due date (see reverse)  |  | Line 8 \$ _____     |
| 9. Interest if tax is not paid by the due date (see reverse)   |  | Line 9 \$ _____     |
| 10. Total amount due and payable with this return (add lines 7 thru 9)   |  | Line 10 \$ _____    |

G/L: 010-30140-\_\_\_\_\_(ctr)

I declare under penalty of perjury that the statements herein and any attachments are true, correct and complete.

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

Print Name & Title: \_\_\_\_\_ Phone No.: \_\_\_\_\_

# Cannabis Tax

## (Bellflower Municipal Code, Chapter 3.37)

**3.37.140 Interest and Penalty.**

- A. Taxes collected from a person, or owed by a person which are not received by the administrator on or before the due dates provided in this chapter are delinquent and are subject to penalties and interest. Should the due date occur on a weekend or legal holiday, the return must be received by the administrator on the first regular working day following a Saturday/Sunday or legal holiday. A direct deposit, including electronic fund transfers and other similar methods of electronically exchanging monies between financial accounts, made by a person in satisfaction of its obligations under this subsection is considered timely if the transfer is initiated on or before the due date, and the transfer settles into the City's account on or before the following business day.
  
- B. If the person required to remit the tax fails to remit the tax, the administrator will attach a penalty for such delinquencies or deficiencies at the rate of five percent (5%) of the total tax that is delinquent or deficient in the remittance, and if not remitted within two (2) working days after the date of the delinquency, will pay a total penalty of twenty percent (20%) of the amount of tax owed.
  
- C. In addition to all other authorizations under this section, the administrator may impose a maximum civil penalty of five thousand dollars (\$5,000.00) per day upon an unlicensed cannabis facility that fails to remit any tax required by this chapter.
  
- D. The administrator has the power to impose additional penalties upon persons required to remit taxes under the provisions of this chapter for fraud or gross negligence in reporting or remitting at the rate of fifty percent (50%) of the amount of the tax required to be remitted, or as recomputed by the administrator.
  
- E. In addition to any other penalties imposed by this chapter, any person required to remit any tax imposed by the provisions of this chapter who fails to remit the tax must pay interest at the rate of three-quarters of one percent (0.75%) per month, or any fraction thereof, on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent, until paid.
  
- F. No penalty or interest will be applied if delinquencies are the result of natural disasters or other phenomena beyond the control of the person charged with remitting the tax, provided the person being delinquent notifies the administrator as soon as normal communications permit. (Ord. 1332 § 1, 12/12/16; Ord. 1338 § 3, 5/22/17)

**3.37.080 Reporting and Remittance of Tax.**

Tax Period	Quarter	Due Date
July 1 - September 30	1st	October 31
October 1 - December 31	2nd	January 31
January 1 - March 31	3rd	April 30
April 1 - June 30	4th	July 31

(cut here)

G/L: 010-30140-\_\_\_\_\_ (ctr)

**CANNABIS TAX PREPAYMENT VOUCHER**

Business Name: \_\_\_\_\_

Business Address: \_\_\_\_\_

Business License No.: \_\_\_\_\_

	1st Prepayment	2nd Prepayment
1st Quarter Jul-Sep, 20____	\$	\$
2nd Quarter Oct-Dec, 20____	\$	\$
3rd Quarter Jan-Mar, 20____	\$	\$
4th Quarter Apr-Jun, 20____	\$	\$

Submit Voucher & Payment to: City of Bellflower, Finance Department, 16600 Civic Center Drive, Bellflower, CA 90706