



Think Inside the Triangle®

**CANNABIS TAX**  
**REMITTANCE FORM (RETAIL)**  
(Pursuant to TMC 6.40)

*Please submit the completed form and payment to:*

City of Tracy - Finance Department  
333 Civic Center Plaza  
Tracy, CA 95376  
(209) 831-6800

The Cannabis Business Tax is imposed on every person who engages in cannabis business within the City of Tracy as defined in Tracy Municipal Code (TMC) 6.40.050. Payment of the tax in accordance with TMC 6.40.060 does not authorize unlawful business. 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 a weekend or recognized City holiday, the due date shall be the next regular business day. At the time the tax statement is filed, the full amount of the tax owed for the preceding calendar month shall be remitted to the City.

Business Name: \_\_\_\_\_ Business License # : \_\_\_\_\_

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

Tax Type:  Monthly Cannabis Tax  Quarterly Community Benefit Tax

Tax Period: \_\_\_\_\_ / \_\_\_\_\_  
(month or quarter) (year) State License # : \_\_\_\_\_

**Box 1 - Calculation of Cannabis Tax**

1. Gross Receipts for Tax Period	
2. Gross Receipts Adjustments (Must be itemized, documented, and attached)	
3. Taxable Gross Receipts (Subtract line 2 from line 1)	
4. Tax Due (Multiply Line 3 by rate) Monthly Tax .06 (6%) or Quarterly Tax .0125 (1.25%)	
5. Other Credits	
6. Total Amount Due (Subtract line 5 from line 4)	

If payment is timely (paid by last day of month following reporting month or next regular business day if last day of month is on weekend or City recognized holiday) **STOP** Your payment calculation is complete - remit amount shown on line 6.

**LATE PAYMENTS**

Dependent on how late your payment is, complete either Box 2 or Box 3. DO NOT COMPLETE BOTH BOXES

**Box 2 - Late Tax remittance not exceeding 1 calendar month beyond the due date**

7. 10% Penalty (line 6 multiplied by .10)	
8. Interest on Tax (line 6 multiplied by .01)	
9. Total Penalty and Interest Due (Sum of lines 7 and 8)	
10. Total Amount Due (Sum of lines 6 and 9)	

**OR**

**Box 3 - Late Tax remittance exceeding 1 calendar month beyond the due date**

11. 25% Penalty (line 6 multiplied by .25)	
12. Interest on Tax (line 6 multiplied by .01 times the number of months late)	
13. Interest on Penalty (line 11 multiplied by .01 times the number of months late)	
14. Total Penalty and Interest Due (Sum of lines 11, 12 and 13)	
15. Total Amount Due (Sum of lines 6 and 14)	

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

Print Name: \_\_\_\_\_ Authorized Signature: \_\_\_\_\_

Date: \_\_\_\_\_ Contact Phone #: \_\_\_\_\_

Email: \_\_\_\_\_



## CANNABIS TAX REMITTANCE ADJUSTMENT FORM

Think. Inside the 'triangle'.

City of Tracy Finance Department  
333 Civic Center Plaza  
Tracy, CA 95376  
(209) 831-6800

This form should be used to document adjustments to Gross Receipts for your monthly Cannabis Tax.  
The total on this form must be transferred to line 2 (Adjustments) of the Cannabis Tax Remittance Form.

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

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

Tax Type:  Monthly Cannabis Tax

Quarterly Community Benefit Tax

Tax Period: \_\_\_\_\_ / \_\_\_\_\_  
(month or quarter) (year)

Business License # : \_\_\_\_\_

Description of Adjustments		Amount
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
<b>Total</b>		

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

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

## CANNABIS TAX REMITTANCE FORM INSTRUCTIONS

If you have questions or need assistance, contact the Finance Department at (209) 831-6800.

Regulations governing the Cannabis Tax, including exemption information are located on the City of Tracy Finance Department website:

<https://www.cityoftracy.org/our-city/departments/finance-department>

Completed remittance forms and payment can be submitted at:

City of Tracy Finance Department  
333 Civic Center Plaza  
Tracy, CA 95376

**Cash remittances require an appointment.** For questions or to request an appointment, please call (209) 831-6800 or email [customerservice@cityoftracy.org](mailto:customerservice@cityoftracy.org)

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**The tax rates are as follows:**

- **Monthly Cannabis Tax 6% (.06)**
- **Quarterly Community Benefit Tax 1.25% (.0125)**
- **Monthly Interest 1% (.01)**

**Box 1 - Calculation of Cannabis Tax**

1. **Gross Receipts for Tax Period** is the total amount actually received or receivable from all sales; as defined in TMC 6.40.040.
2. **Gross Receipts Adjustments** are any amounts deducted from gross receipts to arrive at the amount to be taxed. (per TMC 6.40.040) Examples of adjustments include retail sales of t-shirts, hats, stickers, key chains, bags, books, posters or rolling papers, cannabis accessories such as pipes, pipe screens, vape pen batteries (without cannabis or industrial hemp) or such part of the sale price of any property returned by purchasers to the seller as refunded by the seller by way of cash or credit allowances or return of refundable deposits previously included in gross receipts.
3. **Taxable Gross Receipts** are Gross Receipts for period less Adjustments (Subtract line 2 from line 1).
4. **Tax Due** is the amount of tax due for period (multiply line 3 by either .06 (6% Monthly Tax)  
or .0125 (1.25% Community Benefit Tax)).
5. **Other Credits** include prior tax period overpayments.
6. **Total Amount Due** is the amount of tax to be remitted (Subtract line 5 from line 4).

**For late payments made between 1 day but less than 1 calendar month, complete Box 2. For late payments exceeding 1 calendar month, complete Box 3. DO NOT COMPLETE BOTH BOXES.**

**Box 2 - Late Tax remittance not exceeding one calendar month beyond the due date**

7. **10% Penalty** (Line 6 multiplied by 0.10).
8. **Interest on Tax** at a rate of .01 of Tax Due (line 6) for each month or part of month payment is late.
9. **Total Penalty and Interest Due** is the sum of penalties and daily interest (line 7 and line 8).
10. **Total Amount Due** is the amount of tax, penalties and interest to be remitted (sum of lines 6 and 9).

**Box 3 - Late Tax remittance exceeding 1 calendar month beyond the due date**

11. **25% Penalty** (line 6 multiplied by .25).
12. **Interest on Tax** at a rate of .01 of Tax Due (line 6) for each month or part of month payment is late.
13. **Interest on Penalty** at a rate of .01 of penalties (line 11) for each month or part of month payment is late.
14. **Total Penalty and Interest Due** is the sum of penalties and interest (Lines 11, 12 and 13).
15. **Total Amount due** is the amount of tax, penalties and interest to be remitted (Sum of lines 6 and 14).

Note that if you over-remit, refunds will not be issued unless the Cannabis business establishes their right to such a refund by written records sufficient to show a refund is due. Any overpayments of tax and/or penalty can be deducted from a future remittance and must be itemized and noted on the remittance form. Please verify all calculations.

The City of Tracy Finance Department is providing this information as general guidance on the City's Cannabis Business Tax Ordinance. The information is provided as a public service and should not be construed or relied upon in any way as legal advice. Please refer directly to the full text of the ordinance:

[https://library.municode.com/ca/tracy/codes/code\\_of\\_ordinances?nodeId=TIT6BUPRTR\\_CH6.40CABUT](https://library.municode.com/ca/tracy/codes/code_of_ordinances?nodeId=TIT6BUPRTR_CH6.40CABUT)