



Cannabis Tax Schedule

Beginning July 1st, 2018 through June 30th, 2021 there is a tax imposed on each cannabis business. The initial rate of the cannabis business tax is as follows:

- Seven dollars (\$7.00) annually per square foot of canopy space in a facility that exclusively uses artificial lighting.
- Five dollars (\$5.00) annually per square foot of canopy space in a facility that uses a combination of natural and supplemental artificial lighting.
- One dollar (\$1.00) annually per square foot of canopy space in a facility that uses no artificial lighting.
- Fifty cents (\$0.50) annually per square foot of canopy space for any nursery.

For every person who engages in the operation of a testing laboratory: 2% of gross receipts.

For every person who engages in a cannabis business in the City other than commercial cannabis cultivation or the operation of a testing laboratory: 6% of gross receipts.

“Gross receipts” are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses. This includes, the total amount from a designated sale price, royalty, rent, commission, dividend, or other designation, including all receipts, cash, credits and property of any kind or nature, received or payable for sales of goods. This includes wares or merchandise or for the performance of any act or service of any nature for which a charge is made or credit is allowed.

Taxes will be due and paid quarterly throughout the fiscal year. The pay schedule is as follows: **October 15th, January 15th, March 15th, and July 15th**

For specific sections, ordinance numbers, and articles please click on our “City Municipal Codes”, go to “Title Finance”, [Ord. No. 17-748, § 1, 6-6-2017, Sec. 3-2.8.050.-“Tax Imposed”](#).