



City of Desert Hot Springs

65950 Pierson Blvd. • Desert Hot Springs, CA 92240

Telephone (760) 329-6411 • www.cityofdhs.org

Marijuana Cultivation Tax Form

(Pursuant to DHSMC Chapter 3.33)

Every marijuana collective, cooperative, dispensary, operator, establishment, provider or other type of entity legally cultivating marijuana in the City of Desert Hot Springs, in accordance with permits issued pursuant to Ordinance No. 552 and Ordinance No. 553, shall pay to the City for the space utilized in connection with the cultivation of marijuana for use an annual tax of \$25.50 per square foot for the first 3,000 square feet, and then \$10.20 per square foot for the remaining space utilized in connection with the cultivation of marijuana for use.

Space utilized in connection with the cultivation of marijuana (“Space”) shall mean any space or ground, floor or other surface area (whether horizontal or vertical) which is used during the marijuana germination, seedling, vegetative, pre- flowering, flowering and harvesting phases, including without limitation any space used for activities such as growing, planting, seeding, germinating, lighting, warming, cooling, aerating, fertilizing, watering, irrigating, topping, pinching, cropping, curing or drying marijuana or any such space used for storing any products, supplies or equipment related to any such activities, no matter where such storage may take place or such storage space may be located.

Marijuana Cultivation Tax filings shall be remitted to the City biannually, on or before December 31st and June 30th every year. Any entity that fails to pay the taxes required by this chapter within thirty (30) days after the due date shall pay in addition to the taxes a penalty for nonpayment in a sum equal to twenty-five percent (25%) of the total amount due. Additional penalties will be assessed in the following manner: ten percent (10%) shall be added on the first day of each calendar month following the month of the imposition of the twenty five percent (25%) penalty if the tax remains unpaid - up to a maximum of one hundred percent (100%) of the tax payable on the due date.

Site Name: _____

Site Phone: _____

Site Address: _____

Tax Period (year): _____

Calculate Tax Due:

Total square footage of Space: _____

1. Is your Space 3,000 square feet or less?

2. Space is less than 3,000 square feet

a. If yes, multiply the total number of square feet by \$25.50. \$ _____

b. If no, go to line 3.

3. Space is greater than 3,000 square feet

a. Number of square feet in excess of 3,000: _____

b. Multiply number in 3a. by \$10.20 = _____

c. Add \$76,500¹ to the dollar amount in 3b. = _____

4. **Tax Due:** \$ _____
If total space is 3,000 square feet or less, enter the amount from line 2a; if space is greater than 3,000 square feet, enter the amount from 3c.

5. **Penalty 1: Assessed 30 days after the original due date** \$ _____

Multiply line 4 by 0.25

Failure to pay the taxes required by chapter 3.35 within 30 days after the due date shall result in an additional penalty to the taxes for nonpayment in a sum equal to 25 percent of the total amount due (multiply total in line 4 by 0.25)

6. **Penalty 2+:** \$ _____

For each month past due following the month of the imposition of Penalty 1, multiply the total in line 4 by 0.10

Additional penalty of 10 percent shall be added on the first day of each calendar month following the month of the imposition of Penalty 1 if the tax remains unpaid —up to a maximum of 100 percent of the tax payable on the due date (for each month past due following the month of the imposition of Penalty 1, multiply total in line 4 by 0.10)

7. **Total Marijuana Cultivation Tax Due:** \$ _____

Add Tax Due from line 4 with Penalties, if any.

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

Print Name: _____

Authorized Signature _____

Date: _____

¹ 3,000 square feet multiplied by \$25.50