

Columbia County Marijuana Quarterly Tax Return: Tax Year 2017

Check the box for the quarter in which the reported sales occurred:

- Q1 Jan – Mar.....April 28, 2017 (state deadline May 1)
- Q2 Apr – Jun.....July 31, 2017
- Q3 Jul – Sep.....October 31, 2017
- Q4 Oct – Dec.....January 31, 2018

County use only	Date received
<input type="checkbox"/> Copy of Oregon Quarterly Tax Return received	<input type="checkbox"/> Payment received

FEIN _____ Check if Amended Oregon Tax Return Check if address or name have changed

Business name _____

Physical site address _____

City _____ State _____ Zip code _____

Mailing address

Check box if same as physical address

Mailing address _____

City _____ State _____ Zip code _____

Report your sales and calculate your tax

- 1. Total Retail Sales (line 8 Oregon Tax Return) _____
- 2. Tax Rate – unincorporated Columbia County 3%
- 3. Tax Collected (multiply line 1 by line 2) _____
- 4. Administrative Fee rate (percentage business may retain) 2%
- 5. Administrative Fee (multiply line 3 by line 4) _____
- 6. **Total Tax Due** (line 3 minus line 5) _____
- 7. Prior period overpayment or prepayment _____
- 8. **Net Tax Due** (subtract line 7 from line 6) _____

Enclosed Funds Form of payment:

- _____ Check _____ Cash Mixed _____ Check + _____ Cash

When finished, print as the information as the filled-out form may not save to your system.

Declaration

I assert that I have examined this document and to the best of my knowledge it is true, correct and complete.

Signature X	Date	Phone
Print name signed above	Title	

Send with a copy of the Oregon Quarterly Marijuana Tax Return on or before the due date to

Columbia County, Department of Finance and Taxation
230 Strand Street
St Helens, OR 97051

To make a payment in cash, an appointment is required. Appointments should be made at least two business days in advance by calling 503-396-0060 or by emailing taxcollector@co.columbia.or.us

Instructions for Columbia County Marijuana Quarterly Tax Return: Tax Year 2017

General information

Columbia County's 3% local marijuana tax is in effect as of January 1, 2017. It is applicable to all recreational marijuana sales which take place in unincorporated Columbia County.

Retailers located in unincorporated Columbia County selling recreational marijuana products must be licensed by the State of Oregon and Columbia County. Taxes must be collected at point of sale and remitted to Columbia County.

Receipt requirements put into effect by the State of Oregon during the summer of 2016 include a line for Local Tax. This is where the 3% Columbia County local tax on recreational marijuana sales should be detailed.

Federal employer identification number (FEIN)

If you do not have a FEIN, leave this blank.

Business name

This is the name of the business location selling recreational marijuana products. A separate Columbia County Marijuana Quarterly Tax Return is required for each location selling marijuana retail products in the unincorporated areas of the county.

Physical address

This is the physical address of the location in which the business is selling recreational marijuana products.

Tax due calculation

Line 1. Enter the **total retail sales** for recreational marijuana products sold during the quarter. These amounts shall be taken from Line 8 of the corresponding Oregon Quarterly Marijuana Tax Return.

Total retail sales are all amounts paid by a person for the purchase of recreational marijuana products in Oregon, other than taxes.

Include copy of Oregon Quarterly Marijuana Tax Return

Send copy of the Oregon Quarterly Marijuana Tax Return for the quarter and same business location with your Columbia County Marijuana Quarterly Return.

Line 7. Enter any prepayments or overpayments carried forward for this county marijuana tax account. This

amount shall be taken from Line 14 of the corresponding Oregon return.

Line 8. When Net Tax Due is positive, this represents tax owed and due for the current quarter. When Net Tax Due is negative, you have overpaid tax for the quarter. Carry this amount forward as a prepayment for next quarterly return's payment.

Due date

Your marijuana quarterly tax return is due on or before the last day of the month for recreational marijuana sales of the preceding quarter.

Example: tax return for April to June sales is due on or before the last day of July.

Your marijuana tax return is due quarterly by:

Q1 Jan – Mar.....April 30

Q2 Apr – Jun.....July 31

Q3 Jul – Sep.....October 31

Q4 Oct – Dec.....January 31

If the due date falls on a weekend, holiday, or County Courthouse official closure, payment is due the business day prior to the closure. Check County website for closure information. www.co.columbia.or.us

Interest and Penalties for late payments

Late payments are charged interest at a rate of one percent per month (daily interest rate 0.0003288 calculated on a 365 day basis). Penalties for delinquent recreational marijuana taxes may also be assessed. Timely filing of quarterly returns and remittance of quarterly payments is strongly encouraged.

Calculating interest owed

Tax due \$_____ First day it was late_____

Number of days late_____ x 0.0003288

Example: Q2 Tax due is \$1,000. August 1 is first late day. Tax payment is made on August 15. This is 15 days late.

$\$1,000 \times 15 \text{ days} \times 0.0003288 = \4.93

Round to the nearest cent.

Have questions? Need help?

email taxcollector@co.columbia.or.us

phone 503-397-0060