



CITY & BOROUGH OF WRANGELL

P.O. BOX 531 WRANGELL, ALASKA 99929
PHONE: 907-874-2381 ~ FAX: 907-874-3952
www.wrangell.com

EXCISE TAX RETURN MARIJUANA & MARIJUANA PRODUCTS

SEE INSTRUCTIONS ON REVERSE SIDE

This return must be filed and the tax paid on or before the last day of the month following the month during which the marijuana & marijuana products were brought, transported or cultivated into the Borough.

NAME AND ADDRESS OF LICENSEE:

RETURN FOR THE MONTH OF:

CONTACT NAME:

BOROUGH CERTIFICATE #:

STATE MJ LICENSEE NO.:

PHONE NUMBER:

1. TOTAL OUNCES MARIJUANA AND MARIJUANA PRODUCT **FROM FLOWER OR BUD** _____ OUNCES
TRANSFERRED FROM THE CULTIVATION FACILITY
2. TOTAL OUNCES OF MARIJUANA AND MARIJUANA PRODUCT **FROM REMAINDER OF PLANT** _____ OUNCES
TRANSFERRED FROM THE CULTIVATION FACILITY
3. TAX DUE ON THE FLOWER AND BUD @ \$10.00 PER OUNCE
(MULTIPLY LINE 1 BY \$10.00) \$ _____
4. TAX DUE ON THE REMAINDER OF THE PLANT @ \$2.00 PER
OUNCE (MULTIPLY LINE 2 BY \$2.00) \$ _____
5. **AMOUNT OF TAX DUE** \$ _____

**** DO NOT WRITE BETWEEN THESE LINES – FOR CITY USE ONLY ****

9. Penalty \$ _____
10. Interest \$ _____
11. **Total Amount Due** \$ _____
12. Amount Paid \$ _____
13. **Tax Amount Still Owed** \$ _____

The tax imposed under this Ordinance 5.09.010 shall be payable at the end of each month and shall be due not later than one month after the end of the month immediately preceding, beyond which time it shall be delinquent. Payments, including payments placed in the City Hall Drop Box must be received by 5:00p.m. on the due date. Payments postmarked on the due date will be accepted as paid on time.

MAKES CHECK PAYABLE TO: CITY & BOROUGH OF WRANGELL

Date _____

Signature _____
Firm Member, Owner or Agent

GENERAL INSTRUCTIONS

A. The taxes due and the return must be received or postmarked by the last day of each calendar month following the month covered by the return. If the last day of the month falls on a weekend or holiday, the return must be received or postmarked on or before the next business day.

B. A separate monthly return must be filed by a licensee, even if there was no activities subject to excise taxation for that month.

C. The return must state a total count of the number of ounces, calculated to the third decimal place, of marijuana or marijuana product transferred from the licensed cultivation facility, along with the amount of excise tax due with other supporting documentation.

D. Documents and records substantiating this tax return must be kept for a minimum of three (3) years and are subject to inspection by the City & Borough of Wrangell with at least one week's notice.

E. Penalties and Interest:

Failure to Pay Timely

Pursuant to WMC 5.09.050, a penalty of 15% of the unpaid tax shall be assessed if the tax is not paid one month from the reporting month.

Pursuant to WMC 5.09.050, interest shall accrue monthly on the unpaid taxes due at a rate of 15% percent annually from the date of delinquency until paid.

F. Make sure to sign and date your return.

Definitions (WMC 5.09.010)

“Flower and bud” means the hairy, sticky, or crystal-covered parts of mature female marijuana plants generally harvested for their high potency content.

“Marijuana” has the meaning given in AS 17.38.900.

“Marijuana cultivation facility” has the meaning given in AS 17.38.900 and includes both a standard marijuana cultivation facility as licensed under 3 AAC 306.400 and a limited marijuana cultivation facility as licensed under 3 AAC 306.400.

“Marijuana establishment” has the meaning given in AS 17.38.900.

“Marijuana product manufacturing facility” has the meaning given in AS 17.38.900.

“Marijuana testing facility” has the meaning given in AS 17.38.900.

“Retail marijuana store” has the meaning given in AS 17.38.900.

“Transfer” means the exchange of marijuana, with or without consideration, or by barter, between marijuana establishments, or within marijuana establishments possessing multiple permits, for commercial purposes. [Ord. 933 § 2, 2017.]

If you have any questions regarding these filing requirements, please contact:

City & Borough of Wrangell
Finance Department
PO Box 531
Wrangell, AK 99929
(907) 874-2381