



Jackson County Marijuana Tax Quarterly Reporting and Payment Calculation Tax Year 2017-2018

See instructions on next page.

OLCC License Number	050-
----------------------------	-------------

Reporting Period:	
<input type="checkbox"/> July-September (due October 31, 2017) <input type="checkbox"/> October – December (Due January 31, 2018)	<input type="checkbox"/> January –March (Due April 30, 2018) <input type="checkbox"/> April – June (Due July 31, 2018)

Business Name			DBA		
Physical Site Address			Mailing Address (if different)		
City	State OR	Zip	City	State OR	Zip
Contact Person			Daytime Phone		Email

MARIJUANA RETAIL PRODUCT SALES						
		Total Quantity Sold		Total Retail Sales		
1	Marijuana leaves		Grams	1	\$	
2	Marijuana flowers		Grams	2	\$	
3	Immature (not flowering) marijuana plants		Plants	3	\$	
4	Marijuana seeds		Seeds	4	\$	
5	Cannabinoid edibles		Units	5	\$	
6	Prefilled receptacles of cannabinoid extracts		Units	6	\$	
7	Nonpsychoactive cannabinoid products for skin and hair		Units	7	\$	

8	Total retail sales (sum of lines 1-7)	8	\$
9	County tax rate	9	X 0.03
10	TOTAL COUNTY TAXES COLLECTED FROM CONSUMERS <i>(multiply line 8 by line 9)</i>	10	\$
11	Administrative fee rate	11	X 0.05
12	Administrative Fee <i>(Multiply line 10 by line 11). This will reduce your tax</i>	12	\$
13	COUNTY TAX DUE <i>(Subtract line 12 from line 10)</i>	13	\$
14	Late filing penalty ten percent (10%) <i>(multiply line 13 X .10) if paying less than 60 days late.)</i>	14	\$
15	Late filing penalty ten percent (10%) <i>(Equals line 14, this is an additional penalty if over 60 days late)</i>	15	\$
16	Interest on unpaid tax one percent (1%) Per month for each month past due. <i>(Multiply line 13 X (.01 X months past due))</i>	16	\$
17	TOTAL DUE <i>(13 + 14 + 15 + 16)</i>	17	\$

Declaration		
I declare under penalties for false swearing [(Oregon Revised Statute 305.990(4)] 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	

Date received
/ /

Instructions for Jackson County Marijuana Tax Quarterly Report and Payment

General information

Licensed marijuana retailers must collect the marijuana tax at point of sale and remit it to Jackson County. The tax is imposed on recreational marijuana products. All sellers of recreational marijuana products are required to remit the tax by the last day of the month following the quarter in which it was collected. As of January 1, 2017, only retailers licensed by the Oregon Liquor Control Commission can sell recreational marijuana. **You must file a return even if there were no taxable sales in the reporting period.**

Returns are subject to audit by County personnel

OLCC Number

OLCC license number, beginning with 050-. If you sell recreational marijuana products in more than one location, you must have a separate number, make separate payments, and file separate returns for each location.

County Tax Rate

Jackson County Ordinance 890.03 defines categories of marijuana products. All products are taxed at a rate of 3 percent on the retail sale price of marijuana items by a marijuana retailer in the unincorporated areas of Jackson County. The tax imposed is a direct tax on the consumer, for which payment upon retail sale is required.

Calculating the Tax

Jackson County Ordinance 890.07(a) Every marijuana retailer that engages in the retail sale of marijuana items, shall, on or before the last day of the month following the end of each calendar quarter (in the months of April, July, October and January) submit a return to the County Treasurer, on forms provided by the County, specifying the total sale subject to the tax on the retail sale of marijuana items and the amount of tax collected.

Retail Marijuana Products Sold

Enter the total retail sales for recreational marijuana products sold during the reported quarter. Total retail sales are all amounts paid by a person for the purchase of recreational marijuana products at your location, excluding taxes.

Line 1 – Marijuana leaves.

Enter the total grams sold and total retail sales amount for marijuana leaves sold in the reported calendar quarter.

Line 2 – Marijuana flowers.

Enter the total grams sold and total retail sales amount for marijuana flowers sold in the reported calendar quarter.

Line 3 – Immature marijuana plants

Enter the total number sold and the total retail sales amount for immature marijuana plants sold in the reported calendar quarter.

Line 4 – Marijuana seeds.

Enter the total number sold and total retail sales amount for marijuana seeds sold in the reported calendar quarter.

Line 5 – Cannabinoid edibles. Enter the total units and total retail sales amount of cannabinoid edibles sold in the reported calendar quarter.

Line 6 – Prefilled receptacles of cannabinoid extracts.

Enter the total units and total retail sales amount for prefilled receptacles of cannabinoid extracts sold in the reported calendar quarter.

Line 7 – Nonpsychoactive cannabinoid products for skin and hair.

Enter the total units and total retail sales amount of nonpsychoactive cannabinoid products for skin and hair sold in the reported calendar quarter.

Calculating the Tax

Line 8 – Sum of lines 1-7

Line 10. Enter the total state tax you collected by multiplying lines 8 and 9.

Line 12. Calculate your administrative fee by multiplying the total tax collected on line 10 by 0.05.

Line 13. Subtract line 12 from line 10.

Sign and Date Your Return

Signature by authorized individual for the business.

Submit Your Return

Returns must be submitted with payment. Make check payable to Jackson County Treasurer or pay in person with cash, check or credit card.

IN PERSON:	BY MAIL
Jackson County Tax Office 10 S. Oakdale, First Floor Annex Open 8am-4pm daily	Jackson County Tax Office 10 S. Oakdale Ave #111 Medford, OR 97501

Late Filing and Penalty

Penalty and interest are imposed if the return is received after the due date. Postmarks are used to determine receipt date for mailed returns. The penalty is ten percent (10%) of the amount of the tax in addition to the amount of tax due. If return is received more than 60 days from the due date an additional penalty of ten percent (10%) shall be imposed.

Interest is imposed on any unpaid tax from the due date until the date payment in full is received. The current interest rate is one percent (1%) per month (12% annually). Interest is calculated at the end of each month based on a 360 day basis.

Have Questions? Need Help

Jackson County Tax Office

Phone 541-774-6541

Email Taxation@jacksoncounty.org