

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 of marijuana or marijuana product received in to the Borough, cultivated in the Borough, or manufactured in the Borough, 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 Petersburg Borough with at least one week's notice.
- E. Penalties and Interest:
- Failure to Pay Timely
Pursuant to PMC 4.70.090(B), a penalty of 8% of the unpaid tax shall be assessed each month, or portion of a month, up to a maximum penalty of 32% percent of the unpaid tax.
Pursuant to PMC 4.70.090(C), Interest shall accrue on the unpaid taxes due at a rate of 10.5% percent annually from the date of delinquency until paid.
- F. Make sure to sign and date your return.

Definitions (PMC 4.70.020)

“Marijuana” means all parts of the plant of the genus cannabis whether growing or not, the seeds thereof, the resin extracted from any part of the plant, and every compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds, or its resin, including marijuana concentrate. “Marijuana” does not include fiber produced from the stalks, oil, or cake made from the seeds of the plant, sterilized seed of the plant which is incapable of germination, or the weight of any other ingredient combined with marijuana to prepare topical or oral administrations, food, drink or other products.

“Marijuana cultivation facility” means an entity which is licensed or is required to be licensed by the State of Alaska to cultivate, prepare, store, package and label marijuana to sell to a licensed retail marijuana store, cultivation facility or product manufacturing facility.

“Marijuana establishment” means either a person who receives marijuana or marijuana products brought or transported into the Petersburg Borough for commercial use, a marijuana cultivation facility located in the Petersburg Borough, or a marijuana product manufacturing facility located in the Petersburg Borough .

“Marijuana products” means concentrated marijuana products and marijuana products that are comprised of marijuana and other ingredients and are intended for use or consumption, such as, but not limited to, edible products, ointments, and tinctures.

“Marijuana product manufacturing facility” means an entity which is licensed or is required to be licensed by the State of Alaska to purchase marijuana from a licensed marijuana cultivation or product manufacturing facility used to produce any marijuana product, including marijuana concentrate, for commercial use.

“Retail marijuana store” means an entity licensed by the State of Alaska to purchase marijuana from marijuana cultivation facilities, to purchase marijuana and marijuana products from marijuana product manufacturing facilities, and to sell marijuana and marijuana products to consumers.

If you have any questions regarding these filing requirements, please contact: Petersburg Borough
Finance Department
PO Box 329
Petersburg, AK 99833
(907) 772-5406



**Petersburg Borough
Marijuana & Marijuana Products
EXCISE TAX RETURN**

Send completed return to:
Petersburg Borough
 Finance Department
 PO Box 329
 Petersburg, Alaska 99833

Date Rec'd by Borough:

Payment Rec'd:

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. Totals for Marijuana:

- a. Ounces of marijuana brought, transported into, or cultivated in the Borough during month
- b. Ounces of marijuana products brought, transported into, or manufactured in, the Borough during month

1	
1b.	
2.	

2. Total Ounces of marijuana (add line 1a. and 1b. together)

3.	
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3. Tax Due @ \$25 per ounce of marijuana (Multiply line 2 by \$25.00)

4. Penalty - Failure to Pay Timely (8% per month or partial month up to 4 months for a max of 32%)

5. Interest - Rate of 10.5% per annum. To calculate interest due, multiply the amount on line 5 by .00029 for each day the tax is delinquent.

4.	
5.	

6. Total AMOUNT DUE WITH RETURN (Add lines 3 through 5)

6.	
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Please make checks payable to the Petersburg Borough for the amount on line 6.

I certify under penalty of perjury that this return has been examined by me and to the best of my knowledge and belief is true, correct and complete "

SIGNATURE:	TITLE (PLEASE PRINT):	
NAME (PLEASE PRINT)		DATE: