

## CITY OF CAMDEN CANNABIS USER TAX FORM INSTRUCTIONS

The City of Camden, by ordinance, MC-5371, adopted on February 8, 2022, in addition to a Transfer Tax, also instituted a User Tax on any concurrent recreational cannabis license holder operating more than one cannabis establishment. For more information on this tax, please review MC-5371 which is available on the City of Camden's website at: [Recreational Cannabis – The City of Camden](#) or N.J.S.A. 40: 48I -1.

The City of Camden's User taxes are at the same rate as the transfer tax rates:

1. Two percent of the receipts from each cannabis cultivator;
2. Two percent of the receipts from each sale by a cannabis manufacturer;
3. One percent of the receipts from each sale by a cannabis wholesaler; and
4. Two percent of the receipts from each sale by a cannabis retailer.

Pursuant to MC-5371 and N.J.S.A. 40: 48I -1, the User tax rates are to be imposed on the value of each transfer or use of cannabis or cannabis items not otherwise subject to the transfer tax imposed on the license holder's establishment that is located in the City of Camden to any of the other license holder's establishments, whether located in the City of Camden or in any other municipality.

Pursuant to MC-5371, User taxes are due monthly. Please use the attached form to make your User tax payments.

**PLEASE NOTE:** Your recreational cannabis business may be asked by City Officials at any time to support the amount of total receipts and User Tax remitted on the attached form, including but not limited to, a review of individual sales receipts, invoices, etc., if necessary.

**CITY OF CAMDEN CANNABIS USER TAX FORM**

Name of Company: \_\_\_\_\_

Address of Cannabis Business: \_\_\_\_\_

FEIN Number of Company: \_\_\_\_\_

Name and Title of Person filing Form:

\_\_\_\_\_  
Print Name and Title

Telephone Number of Person filing form: \_\_\_\_\_

Please fill in:

User tax payment is for \_\_\_ monthly filing -- Month and Year filed for: \_\_\_\_\_

Total Cannabis Revenue/Receipts subject to the User tax for the above period: \$\_\_\_\_\_

Amount of check included with this Form: \$\_\_\_\_\_

DATED: \_\_\_\_\_

\_\_\_\_\_

Signature of Person Filing Form