

**EXPLANATION OF MARIJUANA
FEE STRUCTURE
August 10, 2020**

USE BY REVIEW: \$575.00

This is for land that has been purchased and approval is being requested to grow Commercial Retail/Medical Marijuana. The \$75 is the normal fee for the Use by Review permit. The Land Use Administrator should collect the \$75.00 as part of the normal process. The \$500 should be collected by the administration office for all of the work involved in entertaining new clients, completing the paperwork, emails back and forth with the state, etc.

APPLICATION FEE: \$500.00

This is a one-time fee for a review of the State approved license by the County Commissioners and the Sheriff's Office and issuing the Crowley County License. One license = \$500. Two or more licenses = \$500 each.

LICENSING FEE: _____

This fee is comprised of the sum of \$5,000 for the right to grow commercial marijuana. This includes one structure/greenhouse used for cultivation or processing. In addition to the \$5,000, a fee of \$.50 per sq. ft. of the structure(s), based on external dimensions will be assessed. These fees are collected at the time the County License is issued. Additional structures/greenhouses used for cultivation or processing will be charged \$1,000 per structure plus \$0.50 per sq. ft., external dimensions. These fees also apply to Marijuana Grows, where the facility has been purchased or otherwise acquired by another individual/party.

LICENSE RENEWAL FEE: _____

License renewal fees are basically 50% of the original fees. The fees are comprised of the sum of \$2,500 for the license and one greenhouse, plus \$500 per structure/greenhouse used for cultivation or processing and \$.25 per sq. ft. of the structure(s), based on external dimensions. These fees should be collected twelve months from the date the prior license was issued. Permanent accessory buildings will be charged at the rate of \$0.25 per sq. ft., external dimensions.

USE TAX: _____

All building materials used for the construction of the greenhouse and out-buildings, that were not purchased in Crowley County and for which 5% sales tax was not paid previously, are subject to Use Tax. 2% should be collected based on all receipts for all items purchased in the process of building the greenhouse.

BUILDING INSPECTION FEES: _____

Fees as calculated by the County Building Inspector.



EXCISE TAX: _____

GROWERS SHOULD PAY THE COUNTY 5% OF GROSS SALES. SALES should be reported to the State monthly and the appropriate amount of tax paid. The facility operator shall pay the 5% excise tax to persons in the County Administration office by the 10th of each and every month, on all prior month sales. This includes:

- Sales to a pot shop owned by the grower. Tax due using the State Average Daily Rate.
- Sales to a pot shop not owned by the grower. Tax due on invoice – Market price.
- Consignments to either of the above. The 5% tax must be paid even though the grower has not yet been paid.