



CITY OF OAKLAND

# CITY OF OAKLAND

## 2026 CANNABIS BUSINESS TAX REBATE APPLICATION

### SECTION I – BUSINESS INFORMATION

1. Business Tax No.: \_\_\_\_\_ 3. Business Name: \_\_\_\_\_  
 2. Mailing Address: \_\_\_\_\_ 4. Business Location: \_\_\_\_\_

### SECTION II – REBATE PROGRAM

Rebate Program	Rebate Conditions	Qualifying Period (TY 2026)	Rebate Amount	Support Documentation Needed (see 2nd page for more info)	To Apply CHECK BOX
Local Hiring Rebate (5.04.267.B.2.a.)	I. 30% of workforce consists of "Equity Employees"	182 Days	0.50%	Forms DE 9 and DE 9C, Quarterly Contribution Return and Report of Wages, filed with the CA Employment Development Department for two quarters for the current tax year; and Proof of residency or proof of conviction.	<input type="checkbox"/>
	II. 25% of workforce consists of Equity Employees in "Essential Roles"	182 Days	0.50%		<input type="checkbox"/>
	III. 20% of workforce consists of Equity Employees in "Managerial Roles"	182 Days	0.50%		<input type="checkbox"/>
Equity Supply Chain (5.04.267.B.2.b.)	I. 30% of value of cannabis products delivered to the business were delivered by an Equity Businesses	365 Days	0.50%	Company's Ledger	<input type="checkbox"/>
	II. 25% of value of cannabis products delivered to the businesses were originally cultivated or manufactured by an Equity Business	365 Days	0.50%		<input type="checkbox"/>
Workforce Quality of Life (5.04.267.B.2.c.)	I. \$20/hr. with health benefits or \$25/hr. without health benefits for all employees employed	365 Days	0.50%	Payroll Records	<input type="checkbox"/>
	II. 80% of total employees are full-time employees	365 Days	0.25%		<input type="checkbox"/>
Incubation (5.04.267.B.2.d.)	I. Provide free rent to Equity Business beyond the initial three-year period	Year 4th	0.05% - 1.50%*	Executed Rental or Lease Agreement	<input type="checkbox"/>
	II. Provide free rent to Equity Business in the tax year but does not seek "permitting priority"	365 Days	0.05% - 1.50%*	Executed Rental or Lease Agreement	<input type="checkbox"/>
	* Incubation Rebate Amount is based on 2025 total gross receipts: Less than \$2M = 1.5%; Up to \$7.5M = 1%; Greater than \$7.5M but less than \$12.5M=0.5%; Greater than \$12.5M = no rebate.				

Maximum Tax Rebates: A minimum tax rate of 2.5% applies. Under no circumstances will a business be entitled to any rebates that would reduce the overall tax rate to less than 2.5% for 2026 Tax Year.

Taxpayer has one (1) year from date of tax payment to file for a refund claim. Please refer to Oakland Municipal Code Sections 5.04.510 and 5.04.270. Oakland Municipal Code can be found by visiting [www.OaklandCA.gov](http://www.OaklandCA.gov).

### SECTION IV – SIGNATURE

I hereby declare, under penalty of perjury, that the information contained herein is to the best of my knowledge, true and complete.

Print Name	Title	Signature	Date
Phone Number:	Email Address:		

# 2026 Cannabis Tax Rebate Programs

## **IMPORTANT NOTES**

**1. Rebate Limits (Minimum Tax Rate):** A minimum tax rate of 2.5% applies. Under no circumstances will a business be entitled to any rebates that would reduce the overall tax rate of less than 2.5% for 2026 Tax Year

**Exceptions (Terms and Conditions):**

- a. Business may not claim more than one rebate in any given year. (Incubation Rebate Program only (5.04.267.B.2.d.)
- b. Business may not claim, over any number of years, more than five (5) rebates on the basis of free real estate or rent provided to any single Equity Applicant.
- c. Business may not claim for Workforce Quality of Life Rebate program unless it also qualifies for Local Hiring Rebate Program.

**2. Support Documentation:** If businesses do not have the support documentation as outlined herein, businesses may provide other documentation that could prove eligibility. The City Administrator, or designee, reserves the right to further request documentary evidence proving eligibility.

**3. Local Hiring Rebate Program:** This rebate program benefits eligible businesses up to the maximum of 1.5% rebates of the tax rate(s). To be eligible for the rebate, businesses must 1) meet the minimum percentage of the workforce in relation to the total workforce for each condition; and 2) the number of employees making up the required minimum percentage are verified as "Equity Employees."

"Equity Employee" means an employee who lives in any combination of Oakland police beats 2X, 2Y, 6X, 7X, 19X, 21X, 21Y, 23X, 26Y, 27X, 27Y, 29X, 30X, 30Y, 31Y, 32X, 33X, 34X, 35X, 36X and has lived in

- a. any combination of such police beats for the immediately preceding two (2) years; or
- b. An employee who lives anywhere in Oakland and was arrested after November 5, 1996 and convicted of a cannabis crime in California. "

"Essential Roles" means employment roles that are within the usual course of the hiring entity's business.

"Full Time Employee" means employment in which an employee is employee for at least thirty-six 36 hours per week.

"Managerial Roles" means employment roles that involve supervision of other employees or regular exercise of business judgment.

**Required Documentation:**

1. Form DE 9 and DE 9C, Quarterly Contribution Return and Report of Wages (Continuation) filed with the CA Employment Development Department ("EDD"). For additional information regarding EDD's filing requirements as employer, please visit <https://tinyurl.com/vf4zt3a>; and,
2. Proof of Residency or Proof of Conviction.
3. Organization Chart summarizing personnel reporting structure, title and name of employees.

**4. Equity Supply Chain Rebate Program:** This rebate program benefits eligible businesses up to the maximum of 0.75% rebates of the tax rate(s). To be eligible for the rebate, businesses must meet the minimum percentage of the value of cannabis products delivered in 2026 by an "Equity Business."

"Equity Business" means the applicant ownership/owner meets the following criteria:

- a. Is an Oakland resident; and
- b. In the last year, had an annual income at or less than eighty (80) perfect Oakland Average Median Income (AMI) Adjusted for household size; and
- c. Either (i) has lived in any combination of Oakland Police Department Beats 2X, 2Y, 6X, 7X, 19X, 21X, 21Y, 23X, 26Y, 27X, 27Y, 29X, 30X, 30Y, 31Y, 32X, 33X, 34X, 35X, 36X for at least ten of the last twenty years or (ii) was arrested after November 5, 1996 and convicted of a cannabis crime committed in Oakland, California.

**Required Documentation:**

Company's Ledger detailing beginning and year-end inventory and value of products, including the names and value of products delivered by suppliers.

**5. Workforce Quality of Life Rebate Program:** Subject to limitation, this rebate program benefits eligible businesses up to the maximum of 0.75% rebates of the tax rate(s). To be eligible for the rebate, businesses must meet the minimum wage requirements or 80% of total employees are full-time employees.

**Required Documentation:**

Company's records include certain identifying information about the employee and data about the hours worked and the wages earned. The following is a listing of the basic records that an employer must maintain according to the US Department of Labor, Wage and Hour Division<sup>1</sup>:

- a. Employee's full name and social security number.
- b. Address, including zip code.
- c. Birth date, if younger than 19.
- d. Sex and occupation.
- e. Time and day of week when employee's workweek begins.
- f. Hours worked each day.
- g. Total hours worked each workweek.
- h. Basis on which employee's wages are paid (e.g., "\$9 per hour", "\$440 a week", "piecework")
- i. Regular hourly pay rate.
- j. Total daily or weekly straight-time earnings.
- k. Total overtime earnings for the workweek.
- l. All additions to or deductions from the employee's wages.
- m. Total wages paid each pay period.
- n. Date of payment and the pay period covered by the payment.

**6. Incubation:** Subject to limitation, this rebate program benefits eligible businesses up to the maximum of 3% rebates of the tax rate(s). To be eligible for the rebate, businesses must meet the required free rent provided to Equity Applicant.

**Required Documentation:**

Copy of fully executed rent/lease agreement.

<sup>1</sup> <https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/whdfs21.pdf>