



## **Cannabis Business Tax Payment Schedule Calendar Year 2025**

Office of the City Treasurer  
Cannabis Business Tax  
1200 Third Avenue Suite 100  
San Diego, CA 92101  
(619) 615-1580

<b>Tax Period</b>	<b>Tax Due Date</b>
December – 2024	01/31/2025
January – 2025	02/28/2025
February – 2025	04/01/2025
March – 2025	04/30/2025
April – 2025	06/02/2025
May – 2025	06/30/2025
June – 2025	07/31/2025
July – 2025	09/02/2025
August – 2025	09/30/2025
September – 2025	10/31/2025
October – 2025	12/01/2025
November – 2025	12/31/2025
December – 2025	02/02/2026

A Cannabis Business Tax remittance form must be filed monthly, even if no tax is due. Filings are due on or before the last day of the month following the reporting month. In the event the last day of the month falls on a weekend or recognized, City holiday, the due date shall be the next regular business day.

Cash deposits in excess of \$3,000 require an appointment. Please contact a Cannabis Business Tax Representative at (619) 615-1580 or [cannabistax@sandiego.gov](mailto:cannabistax@sandiego.gov).

Check payments remitted by mail shall be considered late if the postmark date is after the due date of the tax. Check payments can be mailed to:

City of San Diego  
Cannabis Business Tax  
1200 Third Ave Suite 100  
San Diego, CA 92101

A penalty of 25% of the outstanding tax amount plus interest of 1.5% will be assessed on any taxes not paid by the due date. Additionally, if the taxes remain unpaid for more than one calendar month beyond the due date, an additional 25% penalty will be imposed.

Failure to remit Cannabis Business Taxes to the City may also result in the revocation of issued Conditional Use Permit (CUP) or Operating Permit, which grants the authority to operate.

Office of the City Treasurer phone hours are Monday through Friday, 9:00 a.m. to 4:00 p.m.