CANNABIS BUSINESS TAX REMITTANCE FORM

(Pursuant to SDMC Article 4, Division 1)

Please submit the completed form and payment at:

Office of the City Treasurer
Business Tax Program – Cannabis Tax
1200 Third Avenue Suite #100
San Diego, CA 92101

The Cannabis Business Tax is imposed on every person engaged in cannabis business within the City of San Diego as defined in San Diego Municipal Code (SDMC) §34.0103 Payment of the tax in accordance with SDMC §34.0110 does not authorize the unlawful business. Cannabis Business Tax 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.

Business Name: _____ Business Tax Certificate #: _____

Address: _____

Tax Period (Indicate month-year): Select Date State License #: _____

Please select type of business conducted within the City of San Diego: Select Type

Box 1 – Calculation of Cannabis Business Tax	
1. Gross Receipts for Tax Period	
2. Gross Receipts Adjustments (Must be itemized, documented, and attached)	
3. Taxable Gross Receipts (Subtract line 2 from line 1)	
4. Tax Due (Multiply Line 3 by .02, .08 or .10) **See Instructions** Rate: 0.00%	
5. Other Credits	
6. Total Amount Due (Subtract line 5 from line 4)	

*Effective 05/01/2022, the tax rate for Cannabis Production Facilities (cultivation, manufacturing, distribution and storage activities) is 2%.
Effective 5/1/2025, Retail Outlets and Non-Storefront Retail increased to 10%.

If payment is timely (paid by last day of month following reporting month or next regular business day if last day of month is on weekend or City recognized holiday) **STOP**. Your payment calculation is complete – remit the amount shown on line 6.

LATE PAYMENTS

Dependent on how late your payment is, complete ***either Box 2 or Box 3***. ***DO NOT COMPLETE BOTH BOXES.***

Box 2 - Late Tax remittances not exceeding 1 calendar month beyond the due date	
7. 25% Penalty (line 6 multiplied by .25)	
8. Daily Interest on Tax (line 6 multiplied by the number of days late and .0005)	
9. Total Penalty and Interest Due (Sum of lines 7 and 8)	
10. Total Amount Due (Sum of lines 6 and 9)	

Box 3 - Late Tax remittances exceeding 1 calendar month beyond the due date	
11. 50% Penalty (line 6 multiplied by .50)	
12. Daily Interest on Tax (line 6 multiplied by the number of days late and .0005)	
13. Daily Interest on Penalty (line 11 multiplied by the number of days late and .0005)	
14. Total Penalty and Interest Due (Sum of lines 11, 12 and 13)	
15. Total Amount Due (Sum of lines 6 and 14)	

Information provided on this form will be maintained as confidential under San Diego Municipal Code § 34.0113(e).

I declare under penalty of perjury that the statements herein and any attachments are true, correct, and complete.

Print Name: _____ Authorized Signature: _____

Date: _____ Contact Phone #: _____ Email: _____

Instructions to assist with the completion of this remittance form can be found at www.sandiego.gov/cannabistax or call (619) 615-1580

REV. 05/23/2025