

Cannabis Business Tax Payment Schedule Calendar Year 2019

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

Tax Period	Tax Due Date
December – 2018	01/31/2019
January -2019	02/28/2019
February – 2019	04/02/2019
March - 2019	04/30/2019
April – 2019	05/31/2019
May - 2019	07/01/2019
June – 2019	07/31/2019
July – 2019	09/03/2019
August – 2019	09/30/2019
September – 2019	10/31/2019
October – 2019	12/02/2019
November – 2019	12/31/2019
December – 2019	01/31/2020

A Cannabis Business Tax remittance form must be filed monthly, even if no tax is due. Fillings 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 by calling (619) 615–1580. 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 PO Box 122289 San Diego, CA 92112-2289

Credit cards will **not** be accepted for Cannabis Business Taxpayments.

A penalty of 25% of the amount of the tax owed plus interest of 1.5% will be assessed for taxes not paid by the due date. Unpaid taxes outstanding for a period exceeding one calendar month beyond the due date will be assessed an additional 25% penalty.

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

Office of the City Treasurer office hours are Monday through Friday, 8:00 a.m. to 5:00 p.m.