

Cannabis Business Tax Payment Schedule Calendar Year 2022

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 – 2021	01/31/2022
January -2022	02/28/2022
February – 2022	04/01/2022
March – 2022	05/02/2022
April – 2022	05/31/2022
May – 2022	06/30/2022
June – 2022	08/01/2022
July – 2022	08/31/2022
August – 2022	09/30/2022
September – 2022	10/31/2022
October – 2022	11/30/2022
November – 2022	01/02/2023
December – 2022	01/31/2023

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 4:00 p.m.