



Cannabis Business Tax Payment Schedule Calendar Year 2018

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

Tax Period	Tax Due Date
January - 2018	02/28/2018
February - 2018	04/02/2018
March - 2018	04/30/2018
April - 2018	05/31/2018
May - 2018	07/02/2018
June - 2018	07/31/2018
July - 2018	08/31/2018
August - 2018	10/01/2018
September - 2018	10/31/2018
October - 2018	11/30/2018
November - 2018	12/31/2018
December - 2018	01/31/2019

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 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 may be mailed to:

City of San Diego
Business Tax Program – Cannabis Tax
PO Box 122289
San Diego, CA 92112-2289

Credit cards will **not** be accepted for Cannabis Business Tax payments.

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.