



**CANNABIS BUSINESS TAX APPORTIONMENT 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.

SDMC §34.0123 states “None of the tax provided for by this Article shall be applied so as to occasion an undue burden upon interstate commerce or violate the equal protection and due process clauses of the Constitutions of the United States or the State of California.” This form should **ONLY** be used to report those gross receipts that require apportionment. Gross Receipts that do not require apportionment should be reported on the Cannabis Tax Remittance Form.

Business Name: \_\_\_\_\_ Business Tax Certificate #: \_\_\_\_\_

Business Address: \_\_\_\_\_

Tax Period (Indicate month and year): \_\_\_\_\_ State License #: \_\_\_\_\_

\*Please list the type of business conducted within the City of San Diego: \_\_\_\_\_

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

<b>Box 1 - City of San Diego Apportionment Calculation</b>			
1.	Total Gross Receipts for the Tax Period		
2.	Gross Receipts Adjustments (Must be itemized, documented, and attached)		
3.	Gross Receipts (Subtract Line 2 from Line 1)		
4.	Apportionment	Yes/No	%
a.	Was the Buyer located in San Diego (15%)		
b.	Was the Seller based in San Diego (25%)		
c.	Was the Product Delivered in San Diego (15%)		
d.	Was the Product Shipped from San Diego (20%)		
e.	Was the Billing/Accounting Processed in San Diego (10%)		
f.	Was the Payment Collected in San Diego (15%)		
5.	Total Percentage (Sum a through f)		
6.	Taxable Gross Receipts (Multiply Line 3 by the percentage from Line 5)		
7.	Tax Due (Multiply Line 6 by .02 or .08) <b>**See Note Below**</b>		
8.	Other Credits (provide backup documentation supporting overpayment)		
9.	Total Amount Remitted (Subtract Line 8 from Line 7)		

\*Effective 05/01/2022, the tax rate for Cannabis Production Facilities (cultivation, manufacturing, distribution and storage activities) is 2%. Retail outlets and Non-Storefront Retail remain at 8%.

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 9.

**For Late payments, See reverse side**

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: \_\_\_\_\_

**LATE PAYMENTS**

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

<b>Box 2 - Late Tax remittances paid between 1 day late but less than 1 calendar month late</b>	
10. 25% Penalty (Line 9 multiplied by .25)	
11. Daily Interest on Tax (Line 9 multiplied by the number of days late and .0005)	
12. Total Penalty and Interest Due (Sum of Lines 10 and 11)	
13. Total Amount Due (Sum of Lines 9 and 12)	

<b>Box 3 - Late Tax remittances paid greater than 1 calendar month late</b>	
14. 50% Penalty (Line 9 multiplied by .50)	
15. Daily Interest on Tax (Line 9 multiplied by the number of days late and .0005)	
16. Daily Interest on Penalty (Line 14 multiplied by the number of days late and .0005)	
17. Total Penalty and Interest Due (Sum of Lines 14, 15 and 16)	
18. Total amount Due (Sum of Lines 9 and 17)	