



# Cannabis Business Tax Payment Schedule Calendar Year 2025

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 – 2024  | 01/31/2025   |
| January -2025    | 02/28/2025   |
| February – 2025  | 04/01/2025   |
| March – 2025     | 04/30/2025   |
| April – 2025     | 06/02/2025   |
| May – 2025       | 06/30/2025   |
| June – 2025      | 07/31/2025   |
| July – 2025      | 09/02/2025   |
| August – 2025    | 09/30/2025   |
| September – 2025 | 10/31/2025   |
| October – 2025   | 12/01/2025   |
| November – 2025  | 12/31/2025   |
| December - 2025  | 02/02/2026   |

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 can be mailed to:

City of San Diego  
Cannabis Business Tax  
1200 Third Ave Suite 100  
San Diego, CA 92101

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, 9:00 a.m. to 4:00 p.m.